

Faculty of Business Studies and Economics

Module Manual

Summer School
Business Studies and Economics
2020

Module Manual
Summer School Business Studies and Economics 2020
– as of April 2020 –
Ed.: Faculty 7 – Study Center

The 2020 Business and Economics Summer School takes place from June 2nd until July 17th. All courses are on undergraduate level. Every course is worth 6 ECTS credits points. Bremen students can have the courses recognized as general studies courses, major courses or as compulsory-elective subjects in agreement with the Examination Board (Prüfungsausschuss).

Courses:

Customer Relationship Management	3
Financial Analysis	4
History of Economic Thought	5
Human Behavior in Organizations.....	6
International Taxation and Digitization	8
Management Accounting and Decision-Making	9
New Product Management.....	10
Performance Management (PFM3724)	11
Pharmaceutical Economics.....	12
Taxation and Decentralization.....	13
Taxation in Emerging Countries	13
Topics in International Management and Governance	14
Options for Recognition for Bremen Students	15

Title of the course	Customer Relationship Management		
Lecturer	Prof. Dr. Maik Eisenbeiß		
VAK-Nr.	07-BS37-4-13-11		
Preconditions / recommendations for attendance	(none)		
Language	English		
Workload / calculation of credit points	presence:	=	28 h
	preparation & follow-up:	=	70 h
	self-study phases:	=	56 h
	preparation for exam :	=	26 h
	sum		
Learning outcomes	<p>Students learn</p> <ul style="list-style-type: none"> • the differences between transaction-based and relationship-based marketing, • the importance of a leadership in customer relationship as a strategic success factor, • theoretical and conceptual basics of customer relationship management (CRM), • to apply and systemize metrics to operationalize customer relationships, • to explain and evaluate selected phase-specific instruments of CRM, • to understand CRM as a systematic management approach, and to develop as well as to implement CRM strategies. 		
Contents of the course	<ul style="list-style-type: none"> • Basics and a theoretical foundation of CRM • Conceptualization of CRM • Strategic direction of CRM • Analytic components of CRM • Operational components of CRM • Institutional characteristics of CRM, in particular regarding e-commerce business models 		
Recommended literature	<ul style="list-style-type: none"> • Kumar, V., & Reinartz, W. (2018). Customer relationship management: Concept, strategy, and tools. Springer-Verlag. • Bruhn, M. (2016). Relationship Marketing: Das Management von Kundenbeziehungen. Vahlen-Verlag. • Meffert, H., Burmann, C., Kirchgeorg, M., & Eisenbeiß, M. (2018). Marketing: Grundlagen marktorientierter Unternehmensführung Konzepte–Instrumente–Praxisbeispiele. Springer-Verlag. 		

Title of the course	Financial Analysis		
Lecturer	Prof. Dr. Mariya Shygun		
VAK-Nr.	07-BS37-4-20-14		
Preconditions / recommendations for attendance	(none)		
Language	English		
Workload / calculation of credit points	presence:	=	28 h
	preparation & follow-up:	=	70 h
	self-study phases:	=	56 h
	preparation for exam :	=	26 h
	sum		
Learning outcomes	<ul style="list-style-type: none"> - Understand the Financial Statements for Analysis. - Apply Appropriate Measures for Executing the Financial Analysis. - Make Financial Analysis through Financial Statements. - Demonstrate how Financial Analysis Tools and Techniques Enhance Users' Decisions. - Understand how Financial Analysis Reduces Uncertainty and Increases Confidence in Business Decisions. 		
Contents of the course	<ol style="list-style-type: none"> 1. Concept of Financial Analysis 2. Ratio Analysis Overview 3. Financial Statements as a Basis of Financial Analysis 4. Balance Sheet Analysis and Ratios 5. Income Statement Analysis: vertical, horizontal, ratios 6. Cash Flow Statement Analysis and Ratios 7. Return on Investment Capital and Profitability Analysis 8. Liquidity and Working Capital 9. Capital Structure and Solvency 		
Recommended literature	To be announced.		

Title of the course	History of Economic Thought																		
Lecturer	Prof. Dr. Jutta Günther																		
VAK-Nr.	07-BS35-4-17-03																		
Preconditions / recommendations for attendance	(none)																		
Language	English																		
Workload / calculation of credit points	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">presence:</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 20%; text-align: right;">28 h</td> </tr> <tr> <td>preparation & follow-up:</td> <td style="text-align: center;">=</td> <td style="text-align: right;">70 h</td> </tr> <tr> <td>self-study phases:</td> <td style="text-align: center;">=</td> <td style="text-align: right;">56 h</td> </tr> <tr> <td>preparation for exam :</td> <td style="text-align: center;">=</td> <td style="text-align: right;">26 h</td> </tr> <tr> <td colspan="2"><hr/></td> <td></td> </tr> <tr> <td>sum</td> <td></td> <td style="text-align: right;">180 h</td> </tr> </table>	presence:	=	28 h	preparation & follow-up:	=	70 h	self-study phases:	=	56 h	preparation for exam :	=	26 h	<hr/>			sum		180 h
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sum		180 h																	
Learning outcomes	<p>Students should raise their knowledge of a wide range of contributors to economic science, and their specific contributions to economic doctrine that also has led to the emergence of schools of thought in economic science.</p> <p>The course is intended to teach students about the origins of western economic thinking, and to trace the developments found in this tradition of ideas over the course of time.</p> <p>The seminar will provide students with foundations of how economic theory was influenced by its time and vice versa. Students are motivated to discuss and reflect how contradictions of economists emerged and influence economic thinking until today.</p>																		
Contents of the course	<p>The course will cover “The classical economists” (esp. Smith, Malthus, Ricardo), and then turn to the so-called marginalist revolution and the rise of neoclassical theory that took place in the early 1870s and incorporated Bentham’s understanding of utility at the center of the inquiry, and was later encoded as the “mainstream” with Alfred Marshall’s “Principles of Economics”. The seminar will further deal with the German Historical School and what the American Institutionalists borrowed, going into the work of Thorstein Veblen and his seminal article “Why is economics not an evolutionary science?” (1898). The course will touch economic theory of Schumpeter (creative destruction and business cycles) and Keynes (effective demand and disequilibrium).</p> <p>The course encourages students to discuss and deepen a critical understanding of economic thought.</p>																		
Recommended literature	<ul style="list-style-type: none"> • Landreth, H.; Colander, D. C. (1994): History of Economic Thought. Houghton Mifflin Company. • Robert Heilbroner: Teachings from the Worldly Philosophy. New York: W. W. Norton, 1996. • Robert Heilbroner: The Worldly Philosophers. The lives, times, and ideas of the great economic thinkers. 1999. • Mark Blaug: Great Economist Before Keynes, Cambridge University Press. 																		

Title of the course	Human Behavior in Organizations		
Lecturer	Prof. Dr. Christian Cordes		
VAK-Nr.	07-BS35-4-17-02		
Preconditions / recommendations for attendance	(none)		
Language	English		
Workload / calculation of credit points	presence:	=	28 h
	preparation & follow-up:	=	70 h
	self-study phases:	=	56 h
	preparation for exam :	=	26 h
	sum		
Learning outcomes	This lecture will dwell on the determinants of human behavior in an organizational context. To do so, it takes an interdisciplinary perspective on human cognition and motivation. The students will be able to criticize the behavioral assumptions of standard approaches in economics. Moreover, they will be capable of enhancing these concepts by drawing on insights from other disciplines.		
Contents of the course	<ol style="list-style-type: none"> 1. Introduction The Motivational Basis of Organizational Behavior I: The Problem of "Crowding Out" 2. Principal Agent Theory 3. Transaction Cost Economics The Motivational Basis of Organizational Behavior II: Egoism and Opportunism 4. Path Dependencies in the Behavior of Organizations The Motivational Basis of Organizational Behavior III: Cognitive Constraints 5. Behavioral Approaches to Firm Behavior I The Motivational Basis of Organizational Behavior IV: Aspiration Adaptation Theory 6. Behavioral Approaches to Firm Behavior II The Motivational Basis of Organizational Behavior V: Identity 7. Developmental Approaches to the Firm The Motivational Basis of Organizational Behavior VI: Cognitive Frames 8. Case I: Southwest Airline 9. The Role of a Corporation's Culture The Motivational Basis of Organizational Behavior VII: Empathy and Human Cooperation 10. A Naturalistic Approach to the Firm The Motivational Basis of Organizational Behavior VIII: Trust 11. Case II: Baxter Boys 12. Conclusions: Do We Now Better Understand Human Behavior in Organizations? Excursus: Education at Business Schools and Its Implications 		
Recommended literature	<ul style="list-style-type: none"> • Ghoshal, S. and Moran, P. (1996): "Bad for Practice: A Critique of the Transaction Cost Theory", <i>Academy of Management Review</i>, Vol. 21, No. 1, pp. 13-47. • Cordes, C., Richerson, P. J., McElreath, R. and Strimling, P. (2008): "A Naturalistic Approach to the Theory of the Firm: The Role of Cooperation and Cultural Evolution", <i>Journal of Economic Behavior & Organization</i>, Vol. 68, No. 1, pp. 125-139. 		

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| | <ul style="list-style-type: none">• Williamson, O. E. (2002): "The Theory of the Firm as Governance Structure: From Choice to Contract", <i>Journal of Economic Perspectives</i>, Vol. 16, No. 3, pp. 171-195. |
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Title of the course	International Taxation and Digitization															
Lecturer	Prof. Dr. André W. Heinemann															
VAK-Nr.	07-BS35-6-17-19															
Preconditions / recommendations for attendance	(none)															
Language	English															
Workload / calculation of credit points	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">presence:</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 20%; text-align: right;">28 h</td> </tr> <tr> <td>preparation & follow-up:</td> <td style="text-align: center;">=</td> <td style="text-align: right;">70 h</td> </tr> <tr> <td>self-study phases:</td> <td style="text-align: center;">=</td> <td style="text-align: right;">102 (56) h</td> </tr> <tr> <td>preparation for exam:</td> <td style="text-align: center;">=</td> <td style="text-align: right;">70 (26) h</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;">sum</td> <td style="text-align: right; border-top: 1px solid black;">270 (180) h</td> </tr> </table> <p style="text-align: right; margin-top: 5px;">(figures in brackets refer to Summer Lab participants)</p>	presence:	=	28 h	preparation & follow-up:	=	70 h	self-study phases:	=	102 (56) h	preparation for exam:	=	70 (26) h	sum		270 (180) h
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self-study phases:	=	102 (56) h														
preparation for exam:	=	70 (26) h														
sum		270 (180) h														
Learning outcomes	<p>Basic problems of international public finance as well as the international tax competition are treated in the course. An analysis of the taxation of international trade as well as international incomes is carried out, including the discussion on tax harmonization. The financing system of the European Union will be analyzed. At least, new developments in international taxation will be shown.</p> <p>The students receive a summary to problems of the international taxation in the context of the international tax competition as well as the financing of the budget of the European Union. The students will be able to analyze and to evaluate complex problems of public finance and international tax policy.</p>															
Contents of the course	<p>The outline of the course follows the lecture's content:</p> <p>Chapter 1: Introduction Chapter 2: Basics of International Tax Competition Chapter 3: International Problems of Taxation Chapter 4: Tax Competition and Tax Harmonization Chapter 5: The Budget of the European Union (EU) Chapter 6: Public Budget, Taxation, and Subsidies Chapter 7: Developments in International Taxation: GILTI, Digital Tax and Co.</p>															
Recommended literature	<ul style="list-style-type: none"> • Baldwin, Richard E. and Paul Krugman (2004), Agglomeration, Integration and Tax Harmonisation, <i>European Economic Review</i> 48 (1), 1–23. • Hindriks, Jean and Gareth D. Myles (2013), <i>Intermediate Public Finance</i>. 2nd Edition, Cambridge, MA, USA. • Krugman, Paul and Robin Wells (2018), <i>Economics</i>. 5th Edition, Palgrave Macmillan. • Laffan, Brigid and Pierre Schlosser (2016), Public Finances in Europe: Fortifying EU Economic Governance in the Shadow of the Crisis, <i>Journal of European Integration</i> 38 (3), 237–249. • Pindyck, Robert and Daniel Rubinfeld (2018), <i>Microeconomics</i>. 9th Global Edition, Pearson. • Rosen, Harvey S. and Ted Gayer (2014), <i>Public Finance</i>. 10th Global Edition, McGraw-Hill, Maidenhead, UK. • Tresch, Richard W. (2008), <i>Public Sector Economics</i>. Palgrave Macmillan. • Wellisch, Dietmar (2004), <i>Theory of Public Finance in a Federal State</i>. Cambridge University Press, Cambridge, UK. <p>Reading lists for the different topics.</p>															

Title of the course	Management Accounting and Decision-Making		
Lecturer	Prof. Dr. Thomas Loy		
VAK-Nr.	07-BS37-4-20-14		
Preconditions / recommendations for attendance	(none)		
Language	English		
Workload / calculation of credit points	presence:	=	28 h
	preparation & follow-up:	=	70 h
	self-study phases:	=	56 h
	preparation for exam :	=	26 h
	sum		180 h
Learning outcomes	<ul style="list-style-type: none"> • Understand the purposes and facilities of management accounting and difference between management accounting and financial accounting • Prepare and interpret information to make short-term and long-term decisions 		
Contents of the course	<ul style="list-style-type: none"> • Accounting as the language of Business • Management accounting • Cost identification and behavior • Overhead analysis • Cost-volume-profit analysis • Decision making • Understanding financial statements • Ratio analysis 		
Recommended literature	To be announced.		

Title of the course	New Product Management		
Lecturer	Prof. Dr. Kristina Klein		
VAK-Nr.	07-BS37-4-13-12		
Preconditions / recommendations for attendance	(none)		
Language	English		
Workload / calculation of credit points	presence:	=	28 h
	preparation & follow-up:	=	70 h
	self-study phases:	=	56 h
	preparation for exam :	=	26 h
	sum		
Learning outcomes	<p>Students...</p> <ul style="list-style-type: none"> ... receive a comprehensive overview of the basic concepts, theories and methods in product innovation management. ...acquire the ability to critically examine innovation procedures in organizations. ...apply their knowledge in a case study project. <p>The learning objectives of this course include:</p> <ul style="list-style-type: none"> Understand core issues in new product management Apply basic and advanced innovation processes and techniques Understand and apply key ideation techniques Manage projects with agile project tools Ability to critically assess innovation ideas Understand product development challenges in the context of digital transformation Understand the role of organizational models for new product success 		
Contents of the course	<p>The course offers a comprehensive overview on innovation management:</p> <p>Perspectives on Innovation</p> <ul style="list-style-type: none"> Challenges for innovation Types of innovation The stage-gate innovation process Open innovation <p>Tools & Techniques for New Product Development</p> <ul style="list-style-type: none"> From insights to ideas: Key ideation techniques Idea attractiveness evaluation <p>Conceptualization and Market Launch</p> <ul style="list-style-type: none"> Defining and testing concepts Going to the market and the role of digital channels <p>Student Case Presentation</p>		
Recommended literature	<ul style="list-style-type: none"> Füller, J. / Bartl, M. / Ernst, H. / Mühlbacher, H. (2006): Community based innovation: How to integrate members of virtual communities into new product development, in: Electron Commerce Res, pp. 57 - 73. Grönlund, J., Sjödin, D. R., Frishammar, J. (2010): Open Innovation and the Stage-Gate Process. A revised model for new product development, in: California Management Review, Vol. 52, No. 3, pp. 106 – 131. Thomke, S., von Hippel, E. (2002): Customers as Innovators: A New Way to Create Value, in: Harvard Business Review, April, Vol. 80, No. 4, pp. 74 – 81. 		

Title of the course	Performance Management (PFM3724)															
Lecturer	Dr Martha Harunavamwe															
VAK-Nr.	07-BS37-4-20-18															
<i>ATTENTION: course offer depends on travel regulations</i>																
Preconditions / recommendations for attendance	(none)															
Language	English															
Workload / calculation of credit points	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">presence:</td> <td style="width: 10%; text-align: center;">=</td> <td style="width: 20%; text-align: right;">28 h</td> </tr> <tr> <td>preparation & follow-up:</td> <td style="text-align: center;">=</td> <td style="text-align: right;">70 h</td> </tr> <tr> <td>self-study phases:</td> <td style="text-align: center;">=</td> <td style="text-align: right;">56 h</td> </tr> <tr> <td>preparation for exam :</td> <td style="text-align: center;">=</td> <td style="text-align: right;">26 h</td> </tr> <tr style="border-top: 1px solid black;"> <td>sum</td> <td></td> <td style="text-align: right;">180 h</td> </tr> </table>	presence:	=	28 h	preparation & follow-up:	=	70 h	self-study phases:	=	56 h	preparation for exam :	=	26 h	sum		180 h
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sum		180 h														
Learning outcomes	<p>After successful completion of this module, you should be able to:</p> <ul style="list-style-type: none"> • Provide a theoretical background of performance management and the performance management process • Design and implement a successful performance management process • Discuss the design of solid performance management measures 															
Contents of the course	<p>The course starts with a general introduction to performance management. This is then followed by a detailed discussion of how to design and implement a successful performance management process; getting started. This involves identifying the purpose of a performance management system, deciding what a performance management system measures and describing how organisations should go about ensuring support for a new performance management system. The implementation process will also be explained through the outline of the 8 steps involved in the performance management process. The course will also take into account system implementation explaining the automation of the performance management process and the advantages and disadvantages of automated performance management systems. A discussion of the appeal process for a performance management system will be provided. An explanation of how managers and employees should be trained in preparation for performance management process and performance management evaluation. The course concludes by providing solid performance measures, which include developing objectives and measuring results then developing behavioural performance standards.</p> <ul style="list-style-type: none"> • Designing and implementing a successful performance management process: Getting started • Designing and implementing a successful performance management process; Process • Designing and implementing a successful performance management process; System implementation • Solid performance measures: developing objectives and measuring results, developing behavioural performance standards • Conclusion 															
Recommended literature	<ul style="list-style-type: none"> • Pulakos, E. (2009). Performance Management: A new approach for driving business results. Chichester: John Wiley • Recommended case studies will be provided 															

Title of the course	Pharmaceutical Economics		
Lecturer	Dr. Bärbel Holbein		
VAK-Nr.	07-BS37-4-13-07		
Preconditions / recommendations for attendance	(none)		
Language	English		
Workload / calculation of credit points	presence:	=	28 h
	preparation & follow-up:	=	70 h
	self-study phases:	=	56 h
	preparation for exam :	=	26 h
	sum		180 h
Learning outcomes	The seminar will be run inter-disciplinarily bringing together the fields of economics and pharmaceutical sciences, and will offer further experience in explorative learning.		
Contents of the course	The course provides insights into the pharmaceutical industry, which is a research-driven high-tech sector with large multinational companies operating in global markets. During the seminar the students will gain an in-depth understanding of both the supply and demand sides of the pharmaceutical market. The complexities and conflicting interests which are inherent in the pharmaceutical sector will be highlighted. Contemporary trends and disruptive changes will be discussed in respect to market structure, consumers and regulation. Topical pharmaceutical issues will be considered in case studies. Presentations by external stakeholders and colleagues from collaborating universities will offer state-of-the-art insights, their perspectives and approaches.		
Recommended literature	Will be announced		

Title of the course	Taxation and Decentralization
Lecturer	Ass. Prof. Dr. Maryna Stepura
VAK-Nr.	07-BS37-4-20-16
<i>ATTENTION: course cancelled</i>	

Title of the course	Taxation in Emerging Countries
Lecturer	Ass. Prof. Dr. Hanna Kotina
VAK-Nr.	07-BS37-4-20-17
<i>ATTENTION: course cancelled</i>	

Title of the course	Topics in International Management and Governance		
Lecturer	Dr. Gunnar Leymann Prof. Dr. Sarianna M. Lundan		
VAK-Nr.	07-BS37-4-13-13		
Preconditions / recommendations for attendance	(none)		
Language	English		
Workload / calculation of credit points	presence:	=	28 h
	preparation & follow-up:	=	70 h
	self-study phases:	=	56 h
	preparation for exam :	=	26 h
	sum		180 h
Learning outcomes	The seminar Topics in International Management and Governance aims to encourage a discussion of contemporary issues in International Business. Students will acquire a theoretical foundation that outlines the interrelationship between multinational enterprises and their political, institutional as well as natural environment. Using interactive case studies, the students learn to assess these issues from the perspective of firms and policymakers. Results will be discussed via group presentations. Students will advance both their management and consulting capabilities with a specific focus on global governance.		
Contents of the course	Main contents of the seminar: <ul style="list-style-type: none"> • Changes in the multinational tax regime • The role of A.I. in International Business • FDI screening policies • Multinational enterprises and climate change 		
Recommended literature	<p><i>Core literature:</i></p> <ul style="list-style-type: none"> • Dunning, John H.; Lundan, Sarianna M. (2008): Multinational Enterprises and the Global Economy. Paperback edition, second edition. Cheltenham, UK: Edward Elgar. • Cantwell, John; Dunning, John H.; Lundan, Sarianna M. (2010): An evolutionary approach to understanding international business activity: The co-evolution of MNEs and the institutional environment. In: Journal of International Business Studies 41 (4), S. 567–586 • The course builds on recent literature. Below are some suggestions for further reading. • Anwar, Syed Tariq (2012): FDI Regimes, Investment Screening Process, and Institutional Frameworks: China versus Others in Global Business. In: Journal of World Trade 46 (2), S. 213–248. • Pinkse, Jonatan; Kolk, Ans (2010): International business and global climate change. Reprinted. London: Routledge. • van Tulder, Rob; Piscitello, Lucia; Verbeke, Alain (Hg.) (2019a): International business in the information and digital age. First edition. United Kingdom: Emerald Publishing (Progress in international business research, volume 13). 		

Options for Recognition for Bremen Students

Some Summer School courses are a regular part of **Modul 1 of your Major** (IEM² or FiRSt). If you want your course to be recognized in the field of **General Studies**, please follow the following procedure:

- Fill in the form „Nachweis über den Erwerb von Credit Points“ before the end of the lecture period and **send it to your lecturer via email**.
- Your lecturer fills in the rest and sends the form to the faculty's administration (Fachbereichsverwaltung) to have it sealed.
- **Administration sends the form back to you**, so you can forward it to the **Examination Office**. The original form remains in the faculty's administration for the time being.

Course	Lecturer	VAK #	Options for Recognition		Registration
			General Studies	other	
Customer Relationship Management	Prof. Dr. Maik Eisenbeiß	07-BS37-4-13-11		BWL IEM ² Modul 1	PABO
Financial Analysis	Prof. Dr. Mariya Shygun (KNEU, Ukraine)	07-BS37-4-14-09	x	BWL FIRSt Modul 1	PABO / Leistungsnachweis
History of Economic Thought	Prof. Dr. Jutta Günther	07-BS35-4-17-03		WiWi Evolution der Ökonomie Modul 1	PABO
Human Behavior in Organizations	Prof. Dr. Christian Cordes	07-BS35-4-17-02		WiWi Evolution der Ökonomie Modul 1	PABO
International Taxation and Digitization	Prof. Dr. André W. Heinemann	07-BS35-6-17-19		WiWi Evolution der Ökonomie Modul 3	PABO
Management Accounting and Decision Making	Prof. Dr. Thomas Loy	07-BS37-4-14-06		BWL FIRSt Modul 1	PABO
New Product Management	Prof. Dr. Kristina Klein	07-BS37-4-13-12		BWL IEM ² Modul 1	PABO
* Performance Management	Dr. Martha Harunavamwe (Bloemfontein, South Africa)	07-BS37-4-20-18	x		Leistungsnachweis
Pharmaceutical Economics	Dr. Bärbel Holbein	07-BS37-4-13-07		BWL IEM ² Modul 1	PABO
** Taxation and Decentralization	Ass. Prof. Dr. Maryna Stepura (KNEU, Ukraine)	07-BS37-4-20-16	x		Leistungsnachweis
** Taxation in Emerging Countries	Ass. Prof. Dr. Hanna Kotina (KNEU, Ukraine)	07-BS37-4-20-17	x		Leistungsnachweis
Topics in International Management	Prof. Dr. Sarianna Lundan Dr. Gunnar Leymann	07-BS37-4-13-13		BWL IEM ² Modul 1	PABO

* depending on travel restrictions (course might not take place)

** course cancelled