OFFICIAL TRANSLATION OF

Neufassung der Fachspezifischen Bestimmungen für den Masterstudiengang International Business and Sustainability (Amtliche Bekanntmachung Nr. 108 vom 22. Oktober 2014)

THIS TRANSLATION IS FOR INFORMATION ONLY – ONLY THE GERMAN VERSION SHALL BE LEGALLY VALID AND ENFORCEABLE!

Revised Subject-Specific Provisions for the Master of Arts in International Business and Sustainability

dated 9 July 2014

On 26 August 2014 in accordance with Section 108 subsection 1 of the Hamburg higher education act (Hamburgisches Hochschulgesetz, HmbHG), the Executive University Board of Universität Hamburg ratified the Revised Subject-Specific Provisions for the Master of Arts in International Business and Sustainability as a subject for a Master of Arts (MA) degree program dated 4 February 2009 and last amended on 22 November 2013 that were adopted by the Faculty Council from the Faculty of Business, Economics and Social Sciences on 9 July 2014 in accordance with Section 91 subsection 2 no. 1 HmbHG dated 18 July 2001 (HmbGVBl. p. 171), as amended on 8 July 2014 (HmbGVBl. p. 269).

Preamble

These Subject-Specific Provisions supplement the Examination Regulations of the Faculty of Business, Economics and Social Sciences dated 4 February 2009, as amended, which govern the Master of Arts degree programs and provide a description of the modules for the Master of Arts in International Business and Sustainability.

I. Supplemental provisions

Section 1

Program and examination objectives, academic degree, and implementation of the Degree Program

Section 1 subsection 1:

The Master of Arts in International Business and Sustainability (MIBAS) focuses on the issue of the implementation of sustainability in international enterprises and in a two-year program prepares students for a challenging profession in multinational companies, international organizations, unions, or in science or academia. This university degree will permit students who achieve above-average grades to continue their studies in a doctoral degree program, which is essentially the prerequisite for a career in academia.

The degree program does not only concentrate on practical applications, but also on research through its strong focus on theoretical principles as well as methodological skills. On the one hand, this research focus is assured because

Degree Program professors have their own research specialties in the area of sustainability and international business, and on the other hand the required modules for research methods and the major significance of the master's thesis greatly contribute to the overall success of the research focus of the Degree Program.

The Degree Program is intended to impart the following knowledge and skills to students:

- expertise in the fields of international business management and sustainability
- knowledge of relevant institutional frameworks and the ability to grasp the complex interactions that occur in an increasingly global economy
- the skills needed to create lasting value for both companies and society
- the skills to handle ethical dilemmas as well as knowledge of sustainable business management tools
- knowledge of basic concepts of economic analyses
- knowledge of fundamental methodological skills for empirical social research

Section 1 subsection 4:

The Faculty of Business, Economics and Social Sciences shall administer the Degree Program.

Section 2 Regular period of study

The regular period of study is four semesters.

Section 3 Subject advising

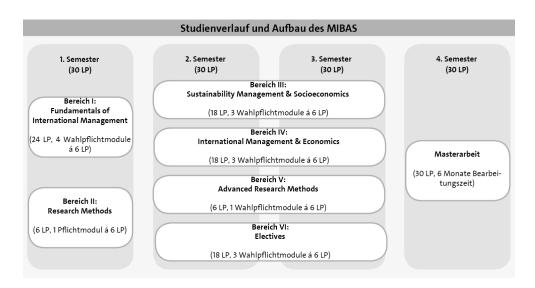
Attending an introductory orientation module at the beginning of the program shall discharge the obligation to meet with a subject advisor.

Section 4 Program and examination structure

Section 4 subsection 2:

The two-year Master of Arts in International Business and Sustainability is a modularly structured program encompassing a total of six subject areas in which students must select modules and write a master's thesis.

The following chart shows the subject areas and module plan:



Deutsch	Englisch
Studienverlauf und Aufbau des MIBAS	Structure of the MIBAS

1. Semester	Semester 1
30 LP	30 ECTS credits
Bereich 1	Area 1
4 Wahlpflichtmodule à 6 LP	4 required elective modules (each 6 ECTS credits)
Masterarbeit	Master's Thesis
6 Monate Bearbeitungszeit	6 months to complete

In the first, second, and third semesters, students have many options when structuring their master's degree program. Students are required to accrue a maximum of 30 ECTS credits per semester. The Master of Arts in International Business and Sustainability is structured as follows:

The Master of Arts in International Business and Sustainability shall begin in the first semester with basic general courses designed to teach essential theoretical knowledge in the areas of business management (Fundamentals of Management) and methods (Research Methods). Advanced courses in the subject areas Sustainability Management and Socioeconomics, International Management and Economics, and Advanced Research Methods are offered in the second and third semesters. Moreover, MIBAS students may supplement their core courses by selecting from a wide variety of elective courses (elective modules).

Section 4 subsection 3:

A total of 120 ECTS credits inclusive of the master's thesis must be earned in order to complete the Degree Program.

Section 4 subsection 5:

Upon adherence to the following policies for program planning, the Master of Arts in International Business and Sustainability may be completed on a part-time basis:

Part-time students may complete the Master of Arts in International Business and Sustainability. Students may apply with Services for Students (SfS) to study part-time. The decision about whether to approve a part-time student enrollment application shall be made in accordance with the legal provisions set forth in Universität Hamburg's enrollment rules and regulations, as amended.

Part-time students must inform the respective examinations and records office without delay of any changes to their student status (written confirmation from

Services for Students required). The examinations and records office will note the change of status in the file.

Part-time students must create an individualized study plan together with a subject advisor upon consultation with the examinations board.

Section 5 Course types

Section 5 subsection 2:

Courses shall be taught in either German or English. The specific language of instruction must be announced at the beginning of the course.

Section 10 Module examinations and retaking module examinations

Section 10 subsection 2:

Students shall have three attempts to pass an examination.

Section 13 Completed coursework and module examinations

Section 13 subsection 1:

If a module description contains information about coursework to be completed, this may be a prerequisite to be able to take a module examination. This will be set forth in more detail in the module descriptions.

Section 13 subsection 4:

(1) Courses may require completion of the following coursework: preparation of or follow-up on study of topics dealt with in the course in the form of short essays, exercises, and short presentations that train skills in academic discourse. The type and scope of coursework shall be announced at the beginning of the course.

Section 13 subsection 5:

Examinations shall be held in German and English. This shall be governed in more detail in the module descriptions.

Section 14 Master's thesis

Section 14 subsection 2 sentence 1:

Before students can begin work on their master's thesis, they must first earn a minimum of 60 ECTS credits.

Section 14 subsection 6 sentence 2:

The master's thesis shall be written in either German or English. The examiner supervising the work shall determine the language in which the master's thesis shall be written upon discussion with the student when the topic is assigned. Changing from one language to another within the thesis is not permissible.

Section 14 subsection 7 sentence 2:

Students have six months to write their master's thesis.

The master's thesis should generally be 60 to 80 pages long (approximately 120,000 to 160,000 characters). Deviations from this rule must be clarified with the primary examiner.

Thirty ECTS credits shall be earned for the master's thesis. The thesis should normally be written in the fourth subject semester.

Section 15 Evaluation of examinations

Section 15 subsection 3 sentence 5:

If the grade for a module is comprised of several examination components, then the overall module grade shall be calculated on the basis of the average grades for each component weighted according to the ECTS credits assigned to each. This shall be governed in more detail in the module descriptions.

Section 15 subsection 3 sentence 9:

The overall final grade for the master's degree shall be calculated from the average of the grades from the modules weighted according to the ECTS credits assigned to each module. If individual courses were taken in the elective area in addition to modules, then these grades shall also be used to calculate the overall final grade weighted according to the ECTS credits assigned to each.

II. Module descriptions

The Master of Arts in International Business and Sustainability shall be comprised of the following modules:

	- Ia	
Abbreviation Title	Fund1 Introduction to CSR: Theoretical Foundations and Practical	
	Implementation	
Intended learning objectives	The objective of the module is to introduce students to the research field of economic and business ethics and sensitize them to ethical issues within international competition. Students will be put in a position to apply course content to concrete practical problems and independently reflect on the ethical behavior of international companies. Specifically, students will learn to:	
	 understand and justify the need in economics; develop their analytical skills to be ethical dilemmas; systematically investigate the modifferent normative perspectives apply specific ethical principles to conflict. 	oe able to handle oral principles of ; and
Formal module requisites	None	
Module examination	Examination type:	Written examination
guidelines (incl.	Examination registration prerequisites:	None
course	Examination language:	German
examinations)	Duration/scope:	60 minutes (minimum)
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the first semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Fund2	
Title	International Strategic Management	1 11 1 1 1 1
Intended learning objectives	The objective of the module is to provide students with insight into the research field of strategic management. Moreover, students will be put in a position to apply course content to concrete practical problems and independently analyze strategic decisions made by international companies. Specifically, students will:	
	 gain in-depth knowledge of the back and procedures of strategic business learn to understand international conthat interact with the environment, of structure, corporate culture, and come learn to use different strategic mana to solve various problems; be put in a position to better underst evaluate the economic, social, and er consequences of international compactions. 	management; mpanies as systems organizational apany strategy; gement instruments and and critically avironmental
Formal module requisites	None	
Module examination guidelines (incl.	Examination type: Examination registration prerequisites:	Written examination None
course	Examination language:	German
examinations)	Duration/scope:	60 minutes (minimum)
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the first semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Fund3	
Title	International Organization	
Intended learning objectives	The structures and processes of international organizations are discussed in this module. Students will become familiarized with different options and concepts of configuring formal organizational structures and their limitations. Moreover, the significance of informal structures and the challenges of their design is another focus of the course. Specifically, students will:	
	of formal organiza need to support th knowledge; • recognize and und formal structures; • understand the sig • be placed in a posi	elves with different models and concepts tion design, most notably in terms of the e generation of innovation and erstand the limitations and problems of enificance of informal structures; and tion to comprehend the complex formal and informal structures and the agement.
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language: Duration/scope:	English The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the first semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Fund4	
Title	Management Accounting and Control	
Intended learning objectives	The objective of this module is to teach students the methods of proactive and reactive cost management and quality and time management so that they can subsequently apply these to practical cases.	
	Students will be put in a position to learn how company's financial and nonfinancial perform develop and improve performance measureme Furthermore, students will get to know and leavarious benchmarking methods and how to apappropriately to problems.	ance indicators and to ent models. arn to understand
Formal module	None	
requisites		_
Module	Examination type:	Written
examination		examination
guidelines (incl.	Examination registration prerequisites:	None
course	Examination language:	English
examinations)	Duration/scope:	60 minutes (minimum)
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the first semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Fund5		
Title	International Market Strategies		
Intended learning	The module teaches the theory behind market strategies so that		
objectives	students can use this knowledge for strategic and business decisions		
	in an international environm	nent. Students will acquire	
		regarding the integration of market and	
		vill develop their conceptual and	
	methodological grasp of marketing and strategy research. They will		
		ed original academic literature and will be	
		y evaluate different approaches and	
	_	nic criteria. Students will consider	
		on to academic literature to stimulate	
Formal module	None	ing analytical and argumentative skills.	
requisites	None		
Module	Examination type:	The module shall conclude with a	
examination	Examination type.	module examination. The type of	
guidelines (incl.		examination and required coursework,	
course		if any, shall be announced at the	
examinations)		beginning of the course registration	
,		period.	
	Examination registration	None	
	prerequisites:		
	Examination language:	English	
	Duration/scope:	The duration/scope and examination	
		type shall be announced at the start of	
		the course registration period.	
	As appropriate, course	None	
	grades will be weighted for		
	the calculation of the		
Credits	module grade: 6 ECTS credits		
Module type	Required elective module		
Semester of study	Students are advised to take this module in the first semester.		
Module frequency	Generally every winter semester		
Duration	One semester		
2 4.46011	One semester		

Abbreviation	Fund6	
Title	Finance and Investment	
Intended learning objectives	The module focuses on the fundamentals and the international particularities of corporate finance. The objective of the module is to sensitize students to the advantages and disadvantages of financing and investment decisions, taking into account international capital markets. Additionally, students will be introduced to tools used to avoid risks that originate not only from raising capital in international financial markets, but also from implementing investment projects in foreign countries. Specifically, students will learn about:	
	 the impact of capital market imperfections; the economic intuition underlying exchange fluctuations or rather interrelationships rates, interest rates, and inflation rates the structure and management of risky portfolios; the share price development process in markets; and stylized investment portfolio strategy descriptions; 	nange rate s between exchange ; international international capital
Formal module requisites	None	
Module examination guidelines (incl.	Examination type: Examination registration prerequisites:	Written examination None
course	Examination language:	English
examinations)	Duration/scope:	120 minutes
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the first semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Fund7		
Title	Sustainability and Management		
Intended learning objectives	The objective of this module is to give students insight into sustainability and management. Students will be put in a position to recognize the relevance of environmental and social sustainability for business and to understand corporate strategies for effective sustainability management. Specifically, students will learn about:		
	 sustainability as a of strategic manag 	n-win sustainability situations in	
Formal module	None		
requisites			
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.	
	Examination registration	None	
	prerequisites:	5 1:1	
	Examination language:	English	
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.	
	As appropriate, course grades will be weighted for the calculation of the module grade:	None	
Credits	6 ECTS credits		
Module type	Required elective module		
Semester of study	Students are advised to take this module in the first semester.		
Module frequency	Generally every winter semester		
Duration	One semester		

Abbreviation	Methods1	
Title	Quantitative Research Meth	ods for Market Strategies
Intended learning		ts find sound solutions to complex issues
objectives	•	cience research. Using the example of
	strategic (corporate) issues, students are familiarized with complex	
	multivariate analysis methods and learn how to apply these	
		further skills and using standard
		s, students also gain operative
		pirical projects in research, consulting,
	and professional practice.	
Curriculum	The course uses research questions from the fields of strategy and marketing to delve deeper into quantitative methods of economic and social science research. At the start of the course, students will be introduced to the fundamentals of complex market research. Among other things, this will include teaching hypothesis and scale development. As the course continues, models for the segmentation of markets will be discussed based on specific strategic management issues. Strategic product positioning will be illustrated using prominent concepts. Causal and related models will be discussed in order to model complex responsive relationships. Thereafter current web 2.0 market research methods will be discussed, especially text mining and network analyses.	
	,	al course students will intensify their
	In the accompanying practical course, students will intensify their knowledge of the lecture material, applying it on a computer using market research software. Practical courses take place in small groups.	
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration	None
	prerequisites: Examination language:	English
	Duration/scope:	The duration/scope and examination
	Duration/scope.	type shall be announced at the start of the course registration period.
	As appropriate, course	None
	grades will be weighted for	
	the calculation of the	
- "	module grade:	
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the first semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Methods2	
Title	Reading and Understanding Academic Articles	
Intended learning objectives	Understanding English-language research articles requires skill and experience. After taking this module, students will be able to: • conduct literary research on specific topics; • understand the structure of research articles; • extract the important fundamental elements from the text of the research study; • critically review a study's research design; • evaluate the reliability, validity, and the extent to which a study can be generalized; and • understand and evaluate the advantages and disadvantages of research designs and their suitability for specific research.	
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	English
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	•
Module type	Required elective module	
Semester of study	Students are advised to take this module in the first semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Sustain1	
Title	Applied Business Ethics	
Intended learning objectives	The objective of this module is to sensitize students to the difference between theory and practice in business ethics. Students will train their practical ethical reflection skills and familiarize themselves with the challenges associated with the practical application of ethical behavior in international companies. Against this backdrop, students are expected to learn the following: expertise in the fields of international business management and sustainability; the skills needed to create lasting value for both companies and society; the skills to handle ethical dilemmas as well as knowledge of sustainable business management tools; and an awareness of the moral responsibility of future company executives.	
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	German or English. The examination language will be announced at the start of the course registration period.
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the second semester.	
Module frequency	Generally every summer semester	
Duration	One semester	

Abbreviation	Sustain2	
Title	International CSR Reporting	
Intended learning objectives	Students will be familiarized with the current contributions to international research on CSR reporting in the fields of finance and accounting. They will be made aware of factors influencing CSR reporting and their effects. Students will be put in a position to understand and critically	
		ibutions and to evaluate their impact in
	light of existing research.	in a constant of the constant
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	English
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study		e this module in the second semester.
Module frequency	Generally every summer semester	
Duration	One semester	

Abbreviation	Sustain3		
Title	International Normative Framework on Sustai	inable Management	
	The diverse economic, legal, and political issues specifically		
Intended learning objectives	associated with the legal involvement of private enterprises in the international processes of common good realization, which target sustainable corporate management, have developed in the course of the globalization process as a central economic and legal research area. At the same time, its relevance for global corporate practices can hardly be overestimated. Against this backdrop, the module provides students with general basic knowledge of the legal framework for sustainable corporate management from an international law perspective. Furthermore building on this, students will be taught to implement global legal normative behavior expectations of economic players in concrete case studies from business practice. Specifically, students will learn to:		
	 develop their ability to understand the dynamically changing transnational legal framework for sustainable corporate management and the associated challenges and conflicts of interest; optimize their analytical skills so as to apply global behavior expectations of economic actors to specific scenarios; and constructively and critically evaluate current discussions on the necessity and concrete organization of corporate responsibility according to international law. 		
Formal module requisites	None		
Recommended module requisites	None		
Module	Examination type:	Written	
examination		examination	
guidelines (incl.	Examination registration prerequisites:	None	
course	Examination language:	English	
examinations)	Duration/scope:	60 minutes (minimum)	
	As appropriate, course grades will be weighted for the calculation of the module grade:	None	
Credits	6 ECTS credits		
Module type	Required elective module		
Semester of study	Students are advised to take this module in the second semester.		
Module frequency	Generally every summer semester		
Duration	One semester		
Abbreviation	Sustain4		
Title	Industrial Ecology		
Intended learning	The objective of this module is to provide students with insight into		
objectives	the research field of industrial ecology. Students will be put in a position to recognize the relevance of the topic of environmental sustainability for business practices and to understand corporate		

	strategies for effective environmental and energy management. Specifically, students will learn to: understand environmental sustainability as a holistic concept; conduct environmental evaluations and life cycle analyses (LCAs) independently; develop their analytical skills further with regard to environmental/economic synergies and dilemmas; and deal with the boundaries and possibilities of specific environmental management practices in everyday business life.	
Formal module requisites	None	
Module examination	Examination type: Written examination	
guidelines (incl.	Examination registration prerequisites:	None
course	Examination language: English	
examinations)	Duration/scope:	60 minutes (minimum)
	As appropriate, course grades will be weighted for the calculation of the module grade:	
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the second semester.	
Module frequency	Generally every summer semester	
Duration	One semester	

Abbreviation	Sustain5 ESG and Capital Markets	
Title Intended learning objectives	The objective of the module is the discussion of the theoretical and practical uses of environmental, social, and governance criteria (ESG) in financial management. In a series of learning blocks, students should develop an understanding for the (direct or indirect) value relevance of nonfinancial ESG information from the perspective of investors and businesses. Upon successful completion of the module, students will specifically be able to: • identify, quantify, and manage ESG risks and opportunities; • discuss the characteristics and development of socially responsible investment (SRI); • understand how ESG criteria can be integrated into investment and company evaluation processes; • develop and evaluate investment portfolios based on ESG criteria; and • critically discuss the suitability of finance instruments for financing climate protection and climate adaptation strategies in order to limit CO ₂ emissions in society.	
Formal module requisites	None	
Module examination	Examination type:	Written examination
guidelines (incl.	Examination registration prerequisites:	None
course examinations)	Examination language:	English
examinations)	Duration/scope:	90 minutes (minimum)
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the second or third semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Sustain6	
Title	Business and the Natural Environment	
Intended learning objectives	The objective of this module is to impart sound knowledge of environmental and economic coherences and strategies as well as associated management concepts and methods. Students will be taught to recognize the economic relevance of environmental and energy management. The fundamentals of organization theories in an economic and environmental context will also be taught. Specifically, students will gain:	
	strategic success fa insight into the evolution approaches and system the ability to determ decisions; and comprehensive insignal	of environmental sustainability as a actor for businesses; olution of environmental management stems; mine the business case of environmental ght into academic literature in the ations and the natural environment.
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	English
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the third semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation Title	Sustain7 Recent Topics in Sustainability Management & Socioeconomics. Topics will be announced before the beginning of each semester.	
Intended learning		e students with insight into the
objectives		tainability management and
	socioeconomics.	
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	German or English. The examination language will be announced at the start of the course registration period.
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the second or third semester.	
Module frequency	The module is offered in either the summer or winter semester.	
Duration	One semester	

Abbreviation	Int. Man1	
Title	International Accounting and Controlling	
Intended learning objectives	Students will be given a basic understanding of the fundamentals of international accounting and taught to critically evaluate and independently present these. In addition to the sociocultural and economic deviations from international accounting systems and their effects on international bodies and organizations (e.g., IASB, FASB, and European Union), this module will focus on the structure of financial statements (IAS 1, IAS 7, IAS 8, IAS 10, IAS 33, IFRS 5, and IFRS 8) from the perspective of an investor and company decision-maker as well as the significant financial statement items (incl. tangible assets, intangible assets, leasing, financial instruments, inventories, accruals, loans, revenue recognition, amortization and	
Formal module	depreciation, and deferred taxes).	
requisites	None	
Module examination	Examination type:	Written examination
guidelines (incl.	Examination registration prerequisites:	None
course	Examination language:	English
examinations)	Duration/scope:	90 minutes (minimum)
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the second semester.	
Module frequency	Generally every summer semester	
Duration	One semester	

Abbreviation	Int.Man2		
Title	Consumer and Decision Behavior		
Intended learning	In critically evaluating current research, the module will cover		
objectives	consumer and decision-making behavior topics in greater depth. A		
Objectives	critical review of decision-making processes will allow students to		
		participant behavior and enable them to	
		isions for themselves. Intensive exposure	
		ge texts will enable students to critically	
		ls so that they can learn to apply them	
		wn research work (e.g., master's thesis).	
		n to complete their own project work by	
	developing their analytical a	and reasoning skills and presenting and	
	defending their findings.		
Formal module	None		
requisites			
Recommended		ng is advantageous, where necessary,	
module requisites	gained during independent study. Students are not required to		
	provide proof of prior course	•	
Module	Examination type:	The module shall conclude with a	
examination		module examination. The type of	
guidelines (incl.		examination and required coursework,	
course		if any, shall be announced at the	
examinations)		beginning of the course registration	
		period.	
	Examination registration	None	
	prerequisites:	rli-l	
	Examination language:	English	
	Duration/scope:	The duration/scope and examination	
		type shall be announced at the start of	
	As appropriate source	the course registration period. None	
	As appropriate, course grades will be weighted	None	
	for the calculation of the		
	module grade:		
Credits	6 ECTS credits		
Module type	Required elective module		
Semester of study	Students are advised to take this module in the second semester.		
Module frequency	Generally every summer semester		
Duration	One semester		
Duration	One semester		

Abbreviation Title	Int.Man3		
	Innovation Management		
Intended learning objectives	In today's fast-paced world, innovation forms a core component of sustainable competitive advantages. In this module, students will learn to: • analyze innovations linked to companies' business models; • differentiate between and classify different types of innovation; • understand models for the dissemination of new technologies; • discuss, analyze, and categorize case studies of innovation activities; and • discern the advantages and disadvantages of "open" and "closed" innovation.		
Formal module requisites	None		
Module examination guidelines (incl. course	Examination type: Written examination		
examinations)	Examination registration prerequisites: None		
	Examination language:	English	
	Duration/scope: 60 minutes (minimum)		
	As appropriate, course grades will be weighted for the calculation of the module grade:		
Credits	6 ECTS credits		
Module type	Required elective module		
Semester of study	Students are advised to take this module in the second semester.		
Module frequency	Generally every summer semester		
Duration	One semester		

Abbreviation	Int.Man.4	
Title	Group Accounting and Controlling	
Intended learning objectives	Students will be put in a position to reasonably understand the fundamentals of international group accounting as well as how to critically evaluate and independently present accounting statements. The module focuses on business combinations; consolidating subsidiaries, joint ventures, and affiliated companies; as well as current topics on standards within the context of intermediate accounting.	
Formal module	None	
requisites		
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	English
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the third semester.	
Module frequency	Generally every winter semester	
Duration	One semester	

Abbreviation	Int.Man5		
Title	Recent Challenges in Managing Public and Nonprofit Sectors		
Intended learning objectives	The objective of this seminar is to give students insight into contemporary issues and challenges within public and nonprofit management. After completion of the seminar, students will be in a position to independently prepare management solutions and strategies for real-life challenges in public and nonprofit management.		
Formal module requisites	None		
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.	
	Examination registration prerequisites:	None	
	Examination language:	English or German. The examination language will be announced at the start of the course registration period.	
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.	
	As appropriate, course grades will be weighted for the calculation of the module grade:	None	
Credits	6 ECTS credits		
Module type	Required elective module	Required elective module	
Semester of study	Students are advised to take this module in the third semester.		
Module frequency	Generally every winter semester		
Duration	One semester		

Abbreviation	Int.Man6	
Title	Strategic Human Resource Management	
Intended learning objectives	Students will develop an understanding of the strategic side of human resource management (HRM). Not only classic strategic concepts are presented and discussed, but also findings from neighboring disciplines such as labor market theory. This will enable students to develop a critically reflective and sound position on the topic of strategic personnel management from an interdisciplinary perspective. Students will thus be put in a position to utilize the various facets of their studies meaningfully for HRM. Moreover, they will be capable of recognizing the strategic dimension of human resources work even in a professional context.	
requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	German
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study		this module in the second semester.
Module frequency	Generally every summer semester	
Duration	One semester	

Abbreviation	Int.Man7	
Intended learning objectives	Organizational Behavior and Leadership Students are given an overview of the subject of organizational behavior (OB)/leadership. This includes: • an understanding of the history and research methods; • knowledge of selected constructs from the task, individual, group, or organization levels; • the ability to critically evaluate typical OB studies; and • in-depth knowledge on the topics of leadership and cooperation.	
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	German or English. The examination language will be announced at the start of the course registration period.
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	The module can be taken in the second or third semester.	
Module frequency	The module is offered in either the summer or winter semester.	
Duration	One semester	

Abbreviation Title	Int.Man8 Recent Topics in International Management & Economics. Topics will be announced before the beginning of each semester.	
Intended learning objectives	1	e is to provide students with insight into
Objectives	the contemporary topics of international management and economics.	
Formal module requisites	None	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language:	German or English. The examination language will be announced at the start of the course registration period.
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.
	As appropriate, course grades will be weighted for the calculation of the module grade:	None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the second or third semester.	
Module frequency	The module is offered in either the summer or winter semester.	
Duration	One semester	

Abbreviation	Adv.Methods1	
Title	Quantitative and Qualitative Methods in Sociology and Economics	
Intended learning objectives	 ability to link sample questions derived from the theoretical approaches to social science and economics with empirical methods of analysis, and to transfer these to one's own empirical research advanced knowledge of the methods of empirical social science and economics research knowledge of econometrics, in particular, multivariate regression models, binary response models, and panel models (fixed and random effects, SUR, instrumental variable estimates) advanced knowledge of qualitative survey and analysis methods 	
Formal module	Successful completion of the module on Methods of Empirical	
requisites	Social Research (Methods1)	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.
	Examination registration prerequisites:	None
	Examination language: Duration/scope:	German The duration/scope and examination type shall be announced at the start of
	As appropriate, course grades will be weighted for the calculation of the module grade:	the course registration period. None
Credits	6 ECTS credits	
Module type	Required elective module	
Semester of study	Students are advised to take this module in the second semester.	
Module frequency	Generally once a year in the summer semester	
Duration	One semester	

Abbreviation	Adv.Methods2		
Title Intended	Qualitative Methods of Empirical Research The objective of this module is to give students an in depth and		
learning objectives	The objective of this module is to give students an in-depth and well-founded look at qualitative methods of social research. Students should learn to apply and take a critical approach to qualitative methods. This should enable students to confidently address academic questions requiring a qualitative approach. Specifically, students will learn:		
	to critically evaluate different acquisition methods for		
	obtaining academic knowledge;		
	 the construction of and procedures required for qualitative research projects; 		
	to apply different qualitative social research methods; and		
	about the limitations of qualitative methods and their		
	problems.		
Formal module	None		
requisites		1	
Module examination guidelines (incl. course examinations)	Examination type:	The module shall conclude with a module examination. The type of examination and required coursework, if any, shall be announced at the beginning of the course registration period.	
	Examination registration prerequisites:	None	
	Examination language:	German	
	Duration/scope:	The duration/scope and examination type shall be announced at the start of the course registration period.	
	As appropriate, course	None	
	grades will be weighted		
	for the calculation of the		
Credits	module grade: 6 ECTS credits		
Module type	Required elective module		
Semester of study	Students are advised to take this module in the second semester.		
Module frequency	Generally every summer semester		
Duration	One semester		

Abbreviation	Adv.Methods3		
Title	Decision Theory		
Intended learning	The objective of this module is to teach students which health care		
objectives	questions can be satisfactorily answered using economic decision-		
	making theories and how these can be described as formal decision		
	problems. Moreover, the module should teach students how a		
	formally crafted decision problem can be solved. Ultimately, students		
	should be able to interpret solutions. They should also learn which		
	conclusions from the analysis are possible for real-life economic		
	events in the health care sector.		
Formal module	None		
requisites		T	
Module	Examination type:	Written	
examination		examination	
guidelines (incl.	Examination registration prerequisites:	None	
course	Examination language:	English	
examinations)	Duration/scope: 60 minutes		
		(minimum)	
	As appropriate, course grades will be	None	
	weighted for the calculation of the module		
	grade:		
Credits	6 ECTS credits		
Module type	Required elective module		
Semester of study	Students are advised to take this module in the third semester.		
Module frequency	Generally every winter semester		
Duration	One semester		

Abbreviation Title	Electives	
Intended learning objectives	Augmentation of expertise and/or methodological skills in accordance with students' interests.	
Formal module requisites	Depends on the module selected	
Module examination guidelines (incl. course	Examination type:	Depends on the module selected
examinations)	Examination registration prerequisites:	Depends on the module selected
	Examination language:	Depends on the module selected
	Duration/scope:	Depends on the module selected
	As appropriate, course grades will be weighted for the calculation of the module grade:	Depends on the module selected
Credits	18 ECTS credits	
Module type	Required elective: students must take a total of 18 ECTS credits to complete this module.	
Semester of study	Students are advised to take this module in the first, second, and/or third semesters.	
Module frequency	In the first, second, and/or third semesters	
Duration	Three semesters	

Abbreviation	Final module		
Title	Master's thesis		
Intended learning	The master's thesis demonstrates the candidate's ability to		
objectives	independently tackle a particular problem within the purview of the		
	MIBAS program within a set period of time using academic methods.		
	The composition of a thesis is a central component of a university		
	degree program. High standards of form and substance are placed on		
	students. The goal is for all students to obtain sound methodological		
	skills and substantive knowledge that will enable them to successfully		
	complete their thesis. Mastering basic methodological skills is not		
	only useful for writing a thesis, but also advantageous for our		
	students in professional practice.		
Formal module	Before students can begin work on their master's thesis, they must		
requisites	first earn a minimum of 60 ECTS credits.		
Module	Examination type:	Master's thesis	
examination	Examination registration	60 ECTS credits	
guidelines (incl.	prerequisites:		
course	Examination language:	German or English	
examinations)	Duration/scope:	Students have six months to write their	
		master's thesis.	
		The master's thesis should generally be	
		60 to 80 pages long (approximately	
		120,000 to 160,000 characters).	
		Deviations from this rule must be	
		clarified with the primary examiner.	
	As appropriate, course		
	grades will be weighted for		
	the calculation of the		
	module grade:		
Credits	30 ECTS credits		
Module type	required module		
Semester of study	Students are advised to take this module in the fourth semester.		
Module frequency	Ongoing		
Duration	One semester		

More in-depth descriptions of individual modules can be found in the course catalog

Section 23 Effective date

These Subject-Specific Provisions shall become effective on the day after they are ratified by the Executive University Board of Universität Hamburg. They shall initially apply to students commencing their studies in Winter Semester 2014/15.

Hamburg, 26 August 2014 **Universität Hamburg**