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TRANSLATION OF

# GAZETTE

Administrative Bulletin of the Public Sector and the Foundation

**Only the German version of the Leuphana Gazette is legally binding. The English version is provided solely for information purposes.**

- Fourth Amendment of the Subject-Specific Annex No. 6.16 Major International Business Administration & Entrepreneurship to the Framework Examination Regulations for the Leuphana Bachelor's Degree
- Re-announcement of the Subject-Specific Annex No. 6.16 Major International Business Administration & Entrepreneurship to the Framework Examination Regulations for the Leuphana Bachelor's Program

Please note: Only the German version of this regulations shall be valid exclusively.

## **Fourth Amendment of the Subject-Specific Annex No. 6.16 Major International Business Administration & Entrepreneurship to the Framework Examination Regulations for the Leuphana Bachelor's Program**

Based on § 44 para. 1 sentence 2 of the Lower Saxony Higher Education Act (NHG) in the version of February 26, 2007 (Nds. GVBl. p. 69), last amended by Article 1 of the Act of January 27, 2022 (Nds. GVBl. p. 54), the Faculty Council of the Faculty of Business and Economics of Leuphana University of Lüneburg passed the following amendment on February 09, 2022. February 2022 the following third amendment to the Subject-Specific Annex No. 6.16 Major International Business Administration & Entrepreneurship to the Framework Examination Regulations for the Leuphana Bachelor of 16 April 2014 (Leuphana Gazette No. 18/14 of 18 July 2014), last amended with announcement of 04 June 2020 (Leuphana Gazette No. 61/20 of 04 June 2020). The Presidential Board approved this amendment to the subject-specific annex pursuant to Section 37 (1) sentence 3 no. 5 b) and Section 44 (1) sentence 3 NHG on November 15, 2023.

The regulations of the Framework Examination Regulations of Leuphana University Lüneburg for the Leuphana Bachelor are amended as follows:

### **SECTION I**

The Subject-Specific Annex No. 6.16 Major International Business Administration & Entrepreneurship to the Framework Examination Regulations of Leuphana University Lüneburg for the Leuphana Bachelor is amended as follows:

1. The explanations "Concerning § 1 sentence 3 content regulations for the major" are changed as follows:
  - a. The following changes are made in the module overview:
    - i. The module Entrepreneurship (Ma-IBAE-9, 5 CP) in the 2nd semester and the module Elective: Entrepreneurship (Ma-IBAE-20, 5 CP) in the 4th semester will be cancelled. Both modules will be replaced by the new module Perspectives on Entrepreneurship (Ma-IBAE-21, 10 CP) in the 2nd semester.
    - ii. The module Management Accounting (Ma-IBAE-18) will be moved from the 2nd semester to the 3rd semester.
    - iii. The module Management (Ma-IBAE-6, 5 CP) in the 3rd semester and the module Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP) in the 5th semester will be cancelled. Both modules will be replaced by the new module Management Theory and Practice (Ma-IBAE-22, 10 CP) in the 3rd semester.
    - iv. The module Finance (Ma-IBAE-4) will be moved from the 3rd semester to the 4th semester.
    - v. The module Marketing (Ma-IBAE-3) will be cancelled and replaced by the module Marketing in Times of Digitalisation and Sustainability (Ma-IBAE-23) in the 4th semester.
    - vi. The module Elective: Sustainable and Responsible Management (Ma-IBAE-19) in the 4th semester is cancelled and replaced by the module Sustainable Management & Entrepreneurship (Ma-IBAE-27) in the 5th semester.

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- vii. The module Free Elective I: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-17) is cancelled and replaced by the module Current Issues in Accounting and Finance (Ma-IBAE-24).
  - viii. The module Elective: Management in the Digital Age (Ma-IBAE-10) is cancelled and replaced by the module Management and Entrepreneurship in the Digital Age (Ma-IBAE-25). The text is amended as follows for an elective module in the 5th semester and the module Macroeconomics (Ma-IBAE-26) is reinstated: Management and Entrepreneurship in the Digital Age (Ma-IBAE-25) or Macroeconomics (Ma-IBAE-26).
  - ix. The module Free Elective II: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-13) is cancelled and replaced by the module Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28). The text is amended as follows for an elective module in the 6th semester and the module Microeconomics (Ma-IBAE-29) is added: Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28) or Microeconomics (Ma-IBAE-29).
  - x. The following text is inserted under the module overview: Students can choose between the modules Management and Entrepreneurship in the Digital Age (Ma-IBAE-25) and Macroeconomics (Ma-IBAE-26) in the 5th semester. In the 6th semester, students can choose between the modules Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28) and Microeconomics (Ma-IBAE-29). For IBAE students studying the Economics minor, the two modules Macroeconomics (Ma-IBAE-26) and Microeconomics (Ma-IBAE-29) cannot be taken or credited.
- b. The qualification goals are amended as follows:

**Re § 2 Para. 1 Qualification goals of the study programme**

**Subject-related competences:**

Graduates of the Major International Business Administration and Entrepreneurship are able to

- critically reflect on relations between business and society
- recognise and understand underlying problems in management and entrepreneurship and develop solutions,
- apply disciplinary concepts and theories as well as interdisciplinary perspectives to discuss issues in management and entrepreneurship also with regard to sustainable and digital aspects
- pose relevant research questions and develop appropriate research designs; and
- apply research methods to draw theoretical and, where appropriate, practical conclusions.

**Personal competences (interdisciplinary):**

Graduates of the Major International Business Administration and Entrepreneurship can

- identify challenges and opportunities relevant to responsible decision-making
- identify and deal with challenges and opportunities
- develop responsible problem-solving strategies
- work with others in diverse teams; and
- define goals for learning and working processes and reflect on, evaluate and sustain them.

- c. Due to the change in the RPO, the text in § 3 Para. 8 Additional Services is amended as follows:

**Re § 3 Para. 7 Additional Credits**

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Students of the Major International Business Administration & Entrepreneurship can acquire additional credit points from the entire subject canon of the Leuphana Bachelor as additional credits according to § 3 Para. 7 RPO, provided that places are available in the respective modules. When registering, students must specify whether the corresponding module is to be credited as compulsory or as additional work. Subsequent crediting for the curricula of the currently enrolled major or minor is not possible. When allocating seminar places, priority is given to students who are enrolled in the corresponding major, minor or teaching subject.

- d. The module table is amended as follows:
- i. The module Entrepreneurship (Ma-IBAE-9, 5 CP) and the module Elective: Entrepreneurship (Ma-IBAE-20, 5 CP) are cancelled and replaced by the module Perspectives on Entrepreneurship (Ma-IBAE-21, 10 CP) in the 2nd semester as follows:

<b>Perspectives on Entrepreneurship</b> (Ma-IBAE-21)	Theories and methods for understanding the entrepreneurial process from psychological, organizational, and societal perspectives on entrepreneurship.	1 lecture (2) <i>and</i> 1 exercise (1) <i>and</i> 1 seminar (2)	ME: Written scientific work under supervision (90) <i>or</i> combined scientific work	10	
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- ii. The content description of the module Finance (Ma-IBAE-4) is revised as follows: This module provides an introduction to the concepts, theories and practice of finance. It is designed to provide students with the background necessary to understand, evaluate and solve financial problems in the areas of investment, financial management and corporate finance, both inside and outside organisations.
- iii. The module Marketing (Ma-IBAE-3) is deleted and replaced by the module Marketing in Times of Digitalization and Sustainability (Ma-IBAE-23) as follows:

<b>Marketing in Times of Digitalization and Sustainability</b> (Ma-IBAE-23)	Marketing strategy, marketing mix, customer behavior and segmentation, marketing research process, and critical discussion of marketing aims and means.	1 lecture (2) <i>and</i> 1 exercise (1)	ME: Written scientific work under supervision (90) <i>or</i> combined scientific work	5	
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- iv. The module Management (Ma-IBAE-6, 5 CP) and the module Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP) are cancelled and replaced by the module Management Theory and Practice (Ma-IBAE-22, 10 CP) in the 3rd semester as follows:

<b>Management Theory and Practice</b> (Ma-IBAE-22)	Introduction to management, including managing strategy, organization, decision-making, technology, innovation, routine operations, corporate social responsibility, contemporary issues in management.	1 lecture (2) <i>and</i> 1 seminar (1.5) <i>or</i> 1 seminar (3,5)	ME: Written scientific work under supervision (90) <i>or</i> combined scientific work	10	
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- v. The content description of the module Quantitative Research Methods (Ma-IBAE-5) is revised as follows: Study designs, data collection and hypothesis testing in quantitative business and economic psychology research. Focus on questionnaire research and linear relationships between variables, including moderation, mediation, regression analysis.
- vi. The module Elective: Sustainable and Responsible Management (Ma-IBAE-19) is cancelled and replaced by the module Sustainable Management & Entrepreneurship (Ma-IBAE-27) as follows:

<b>Sustainable Management &amp; Entrepreneurship</b> (Ma-IBAE-27)	This modul focuses on how businesses are transforming to better optimize sustainability principles and practices, but also how entrepreneurs can start and grow new sustainable ideas and businesses. It aims to have students extend their knowledge and perspectives to include a broad set of issues, a long-time horizon and a deep understanding of complexities involved in managing for sustainability. To do this effectively, this module aims to strengthens students' understanding of managerial and entrepreneurial challenges and opportunities within a world that needs to become more sustainable.	1 lecture (2) <i>and</i> 1 exercise (1) <i>or</i> 1 seminar (2)	ME: Written scientific work under supervision (60) <i>or</i> combined scientific work	5	Assessments that have been credited for Ma-IBAE-25 or Ma-IBAE-28, cannot be credited for Ma-IBAE-27.
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- vii. The module Free Elective I: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-17) is cancelled and replaced by the module Current Issues in Accounting and Finance (Ma-IBAE-24) as follows:

<b>Current Issues in Accounting and Finance</b> (Ma-IBAE-24)	This module integrates current research results on current issues in accounting & finance. These issues are examined from an interdisciplinary perspective. A focus on a specific perspective is possible.	1 lecture (2) <i>and</i> 1 exercise (1) <i>or</i> 1 seminar (2)	combined scientific work <i>or</i> Written scientific work under supervision (60)	5	
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- viii. The elective module Macroeconomics (Ma-IBAE-26) is newly added:

<b>Macroeconomics</b> (Ma-IBAE-26)	Introduction to the foundations of national accounts, real economic and monetary market analysis and derivation of the macroeconomic equilibrium.	1 lecture (2) <i>and</i> 1 exercise (1)	Written scientific work under supervision (60 min) <i>or</i> combined scientific work	5	
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- ix. The module Elective: Management in the Digital Age (Ma-IBAE-10) is cancelled and replaced by the elective module Management and Entrepreneurship in the Digital Age (Ma-IBAE-25) as follows:

<b>Management and Entrepreneurship in the Digital Age</b> (Ma-IBAE-25)	This module provides students a deep-dive into contemporary and selected issues in management in the digital age. It explores the impact of digital technologies on organizations, industries, and society. The module is inter- and transdisciplinary, drawing on theories and concepts from management, information systems, and psychology. It is designed to bridge the gap between theory and practice, and to help students develop the skills, knowledge and ethics they need to manage effectively in the digital age.	1 lecture (2) <i>and</i> 1 exercise (1) <i>or</i> 1 seminar (2)	ME: Written scientific work under supervision (60) <i>or</i> combined scientific work	5	Assessments that have been credited for Ma-IBAE-28 or Ma-IBAE-27, cannot be credited for Ma-IBAE-25.
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- x. The module Free Elective II: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-13) is cancelled and replaced by the elective module Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28) as follows:

<b>Advanced Perspectives on Management &amp; Entrepreneurship</b> (Ma-IBAE-28)	Immersion into contemporary and selected issues in entrepreneurship, sustainable and responsible management, or management in the digital age.	1 lecture (2) <i>or</i> 1 seminar (2)	Written scientific work under supervision (60) <i>or</i> written scientific work without supervision <i>or</i> combined scientific work	5	Assessments that have been credited for Ma-IBAE-25 or Ma-IBAE-27, cannot be credited for Ma-IBAE-28.
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- xi. The elective module Microeconomics (Ma-IBAE-29) is newly added:

<b>Microeconomics</b> (Ma-IBAE-29)	The module teaches microeconomic basics relevant for business students. It contains the microeconomic analysis of consumer behavior (preferences, income, demand) and firm behavior (production, costs, supply). In addition to the basic competitive market models, non-competitive models (e.g., monopoly, oligopoly) allow the further analyses of price setting and product differentiation by firms.	<i>1 lecture (2)</i> <i>and</i> <i>1 exercise (1)</i>	<i>ME: Written scientific work under supervision (60 min)</i> <i>or</i> <i>combined scientific work</i>	5	
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- xii. The Bachelor's Thesis module (Ma-IBAE-14) is amended as follows:

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<b>Bachelor's Thesis</b> (Ma-IBAE-14)	Scientific work on a determined topic written up within nine weeks, followed by an oral examination.	1 colloquium (1)	Bachelor Thesis (12 CP) <i>and</i> oral examination (3 CP)	15	
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## SECTION II

### Effective Date

The amendments in Section I shall become effective October 1, 2024.

### Transitional regulations for students starting their studies before winter semester 2024/25

#### 1) Entrepreneurship

The changes described in Section I under 1.a.i and 1.d.i of this amendment regulations come into force after the summer semester 2026. The following transitional provisions apply:

- a) The Entrepreneurship module (Ma-IBAE-9, 5 CP) will be offered for the last time in the summer semester 2026. The course types are changed to: 1 lecture (2).
- b) The module Elective: Entrepreneurship (Ma-IBAE-20, 5 CP) will be offered for the last time in summer semester 2026.
- c) If students have not yet taken the modules Entrepreneurship (Ma-IBAE-9, 5 CP) and Elective: Entrepreneurship (Ma-IBAE-20, 5 CP), they can take the module Perspectives on Entrepreneurship (MA-IBAE-21, 10 CP) as a substitute for the two aforementioned modules.
- d) If the modules Entrepreneurship (Ma-IBAE-9, 5 CP) and/or Elective: Entrepreneurship (Ma-IBAE-20, 5 CP) have not been completed by the summer semester 2026, the module Perspectives on Entrepreneurship (MA-IBAE-21, 10 CP) must be taken.

#### 2) Management

The changes described in Section I under 1.a.iii and 1.d.iv of these amendment regulations come into force after the winter semester 2025/26. The following transitional provisions apply:

- a) The module Management (Ma-IBAE-6, 5 CP) will be offered for the last time in the winter semester 2025/26. The course types will be changed to: 1 lecture (2) and 1 seminar (1.5).
- a) b) The module Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP) will be offered for the last time in the winter semester 2025/26.
- b) If students have not yet taken the modules Management (Ma-IBAE-6, 5 CP) and Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP), they can take the module Management Theory and Practice (Ma-IBAE-22, 10 CP) as a substitute for the two aforementioned modules.
- c) If students have not completed the modules Management (Ma-IBAE-6, 5 CP) and/or Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP) by the winter semester 2025/26, they must take the module Management Theory and Practice (Ma-IBAE-22, 10 CP).

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<b>Modul gem. FSA 6.16 Major IBAE vom 13. Juni 2022 (Gazette 52/22)</b>	<b>Summary of the FSA amendment</b>	<b>Modul gem. FSA-Änderung vom 19. Februar 2024 (Gazette 70/24)</b>
Entrepreneurship (Ma-IBAE-9, 5 CP)	The modules will be cancelled and replaced by the new module Perspectives on Entrepreneurship (Ma-IBAE-21). Last course is offered in the summer semester 2026.	Perspectives on Entrepreneurship (Ma-IBAE-21, 10 CP)
Elective: Entrepreneurship (Ma-IBAE-16, 5 CP)		
Management (Ma-IBAE-6, 5 CP)	The modules will be cancelled and replaced by the new module Management Theory and Practice (Ma-IBAE-22). Last course is offered in the winter semester 2025/26.	Management Theory and Practice (Ma-IBAE-22, 10 CP)
Management and Entrepreneurship Research (Ma-IBAE 12, 5 CP)		
Free Elective I: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-17)	The module will be cancelled and replaced by Current Issues in Accounting and Finance (Ma-IBAE-24).	Current Issues in Accounting and Finance (Ma-IBAE-24)
Elective: Management in the Digital Age (Ma-IBAE-10, 5 CP)	From winter semester 2024/25, students can choose between the modules Management and Entrepreneurship in the Digital Age and the new module Macroeconomics.	Management and Entrepreneurship in the Digital Age (Ma-IBAE-25, 5 CP)
		Macroeconomics (Ma-IBAE-26, 5 CP)
Free Elective II: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-13, 5 CP)	From summer semester 2025, students can choose between the modules Advanced Perspectives on Management & Entrepreneurship and Microeconomics.	Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28, 5 CP)
		Microeconomics (Ma-IBAE-29, 5 CP)



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## **New Announcement of the Subject-Specific Annex No. 6.16 Major International Business Administration & Entrepreneurship to the Framework Examination Regulations for the Leuphana Bachelor's Program**

The Presidential Board of Leuphana University of Lüneburg hereby publishes the wording of the Subject-Specific Annex No. 6.16 Major International Business Administration & Entrepreneurship of April 8, 2015 (Leuphana Gazette No. 33/15 of August 18, 2015) in the version now in force, taking into account

- the first amendment of July 13, 2016 (Leuphana Gazette No. 36/16 of July 22, 2016),
- the second amendments of February 12, 2020 (Leuphana Gazette No. 61/20 of June 4, 2020) and
- the third amendments of February 09, 2022 (Leuphana Gazette No. 54/22 of June 13, 2022)
- the fourth amendments of November 08, 2023 (Leuphana Gazette No. 70/24 of February 19, 2024)

to the Framework Examination Regulations of Leuphana University Lüneburg for the Leuphana Bachelor of 16 April 2014 (Leuphana Gazette No. 18/14 of 18 July 2014), last amended with the announcement of 19 April 2023 (Leuphana Gazette No. 50/23 of 16 June 2023). The Presidential Board approved this amendment to the Subject-Specific Annex pursuant to Section 37, Paragraph 1, Sentence 3, No. 5, Letter b) and Section 44, Paragraph 1, Sentence 3 NHG on November 15, 2023.

The regulations of the Framework Examination Regulations of Leuphana University Lüneburg for the Leuphana Bachelor are amended as follows:

### **SECTION I**

**Regarding § 1 sentence 3 Content regulations for the major**

Please note: Only the German version of this regulations shall be valid exclusively.

**Module overview Major International Business Administration & Entrepreneurship (according to the study structure of the Leuphana Bachelor)**

6.	Bachelor's Thesis (Ma-IBAE-14) 15 CP			Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28) or Microeconomics (Ma-IBAE-29) 5 CP	<i>Complementary Studies</i>	<i>Complementary Studies</i>
5.	Management and Entrepreneurship in the Digital Age (Ma-IBAE-25) or Macroeconomics (Ma-IBAE-26) 5 CP	Current Issues in Accounting and Finance (Ma-IBAE-24) 5 CP	Sustainable Management & Entrepreneurship (Ma-IBAE-27) 5 CP	Minor	Minor	<i>Complementary Studies</i>
4.	Quantitative Research Methods (Ma-IBAE-5) 5 CP	Finance (Ma-IBAE-4) 5 CP	Marketing in Times of Digitalization and Sustainability (Ma-IBAE-23) 5 CP	Minor	Minor	<i>Complementary Studies</i>
3.	Qualitative Research Methods (Ma-IBAE-16) 5 CP	Management Accounting (Ma-IBAE-18) 5 CP	Management Theory and Practice (Ma-IBAE-22) 10 CP		Minor	<i>Complementary Studies</i>
2.	Statistics II (Ma-IBAE-1) 5 CP	Financial Accounting (Ma-IBAE-15) 5 CP	Perspectives on Entrepreneurship (Ma-IBAE-21) 10 CP		Minor	<i>Complementary Studies</i>
1.	Leuphana Semester		Leuphana Semester		Leuphana Semester	Leuphana Semester
			Leuphana Semester			

	Major (Ma) <i>Major (Ma)</i>		Minor (Mi) <i>Minor (Mi)</i>		Leuphana Semester/Komplementärstudium (LS/KS) <i>Leuphana Semester/Complementary Studies (LS/KS)</i>
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Students can choose between the modules Management and Entrepreneurship in the Digital Age (Ma-IBAE-25) and Macroeconomics (Ma-IBAE-26) in the 5th semester. In the 6th semester, students can choose between the modules Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28) and Microeconomics (Ma-IBAE-29). For IBAE students studying the Economics minor, the two modules Macroeconomics (Ma-IBAE-26) and Microeconomics (Ma-IBAE-29) cannot be taken or credited.

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## **Re § 2 Para. 1 Qualification goals of the study programme**

### **Subject-related competences:**

Graduates of the Major International Business Administration and Entrepreneurship are able to

- critically reflect on relations between business and society
- recognise and understand underlying problems in management and entrepreneurship and develop solutions,
- apply disciplinary concepts and theories as well as interdisciplinary perspectives to discuss issues in management and entrepreneurship also with regard to sustainable and digital aspects
- pose relevant research questions and develop appropriate research designs; and
- apply research methods to draw theoretical and, where appropriate, practical conclusions.

### **Personal competences (interdisciplinary):**

Graduates of the Major International Business Administration and Entrepreneurship can

- identify challenges and opportunities relevant to responsible decision-making
- identify and deal with challenges and opportunities
- develop responsible problem-solving strategies
- work with others in diverse teams; and
- define goals for learning and working processes and reflect on, evaluate and sustain them.

## **Re § 3 Para. 7 Additional Credits**

Students of the Major International Business Administration & Entrepreneurship can acquire additional credit points from the entire subject canon of the Leuphana Bachelor as additional credits according to § 3 Para. 7 RPO, provided that places are available in the respective modules. When registering, students must specify whether the corresponding module is to be credited as compulsory or as additional work. Subsequent crediting for the curricula of the currently enrolled major or minor is not possible. When allocating seminar places, priority is given to students who are enrolled in the corresponding major, minor or teaching subject.

## **Regarding § 3 Para. 9 Practical Study Phases**

In the interest of a practical deepening of the study contents and in preparation for later professional activities, it is recommended to complete a relevant internship of a maximum duration of twelve weeks, e.g. within the framework of the basic program Practical Phase in the Complementary Studies.

## **Regarding § 6 Para. 3 Language of teaching and examination**

The Major International Business Administration & Entrepreneurship is offered in English; the teaching and examination language of the Major is English.

## **Regarding § 5 Academic degrees**

Bachelor of Science (B.Sc.)

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### Regarding § 21 Crediting of study periods and examination achievements as well as professionally acquired competencies

In the major International Business Administration and Entrepreneurship, an examination achievement can only be credited once and not more than once.

#### Module table Major International Business Administration & Entrepreneurship

Module	Content	Types of taught components (type and number of courses, CH)	Module requirements	CP	Commentary
<b>Statistics II</b> (Ma-IBAE-1)	Introduction to probability calculation and methods for assessing a population based on random sampling, parameter and distribution tests; stochastic model of linear regression for the efficient processing and compression of information and interpretation of results.	1 lecture (2) <i>and</i> 1 exercise (1) <i>and</i> 1 tutorial (1)	ME: Written scientific work under supervision (120)	5	
<b>Financial Accounting</b> (Ma-IBAE-15)	Introduction to relevant topics and elements of financial reporting (concept, valuation, and accounting regulations) sustainability reporting and integrated reporting.	1 lecture (2) <i>and</i> 1 exercise (1)	ME: Written scientific work under supervision (90) <i>or</i> combined scientific work	5	
<b>Management Accounting</b> (Ma-IBAE-18)	Introduction to book accounting, management accounting, and CSR reporting as systematic registration of business transactions in a corporation (cost theory, instruments and systems of cost accounting and management).	1 lecture (2) <i>and</i> 1 exercise (1)	ME: Combined scientific work <i>or</i> Written scientific work under supervision (90)	5	
<b>Perspectives on Entrepreneurship</b> (Ma-IBAE-21)	Theories and methods for understanding the entrepreneurial process from psychological, organizational, and societal perspectives on entrepreneurship.	1 lecture (2) <i>and</i> 1 exercise (1) <i>and</i> 1 seminar (2)	ME: Written scientific work under supervision (90) <i>or</i> combined scientific work	10	
<b>Qualitative Research Methods</b> (Ma-IBAE-16)	Qualitative research methods for the social sciences: Data collection (e.g., interviews, participant-observation), analysis, coding, and interpretation.	1 seminar (3) <i>or</i> 1 lecture (1) <i>and</i> 1 exercise (2)	ME: Written scientific work under supervision (60) <i>or</i> combined scientific work	5	

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### Module Table Major International Business Administration & Entrepreneurship cont.

Module	Content	Types of taught components (type and number of courses, CH)	Module requirements	CP	Commentary
<b>Finance</b> (Ma-IBAE-4)	This module provides an introduction to the concepts, theories and practice of finance. It is designed to provide students with the background required for the understanding, evaluation and resolution of financial problems in the fields of investing, financial management, and entrepreneurial finance both inside and outside firms.	1 lecture (2) <i>and</i> 1 exercise (1)	Written scientific work under supervision (90) <i>or</i> combined scientific work	5	
<b>Marketing in Times of Digitalization and Sustainability</b> (Ma-IBAE-23)	Marketing strategy, marketing mix, customer behavior and segmentation, marketing research process, and critical discussion of marketing aims and means.	1 lecture (2) <i>and</i> 1 exercise (1)	ME: Written scientific work under supervision (90) <i>or</i> combined scientific work	5	
<b>Management Theory and Practice</b> (Ma-IBAE-22)	Introduction to management, including managing strategy, organization, decision-making, technology, innovation, routine operations, corporate social responsibility, contemporary issues in management.	1 lecture (2) <i>and</i> 1 seminar (1.5) <i>or</i> 1 seminar (3,5)	ME: Written scientific work under supervision (90) <i>or</i> combined scientific work	10	
<b>Quantitative Research Methods</b> (Ma-IBAE-5)	Study designs, data collection, and hypothesis testing in business and organizational behavior research. Focus on survey research and linear relationships between variables, including moderation, mediation, regression analysis.	1 lecture (2) <i>and</i> 1 exercise (1) <i>or</i> 1 seminar (3)	ME: Written scientific work under supervision (60) <i>or</i> combined scientific work	5	
<b>Sustainable Management &amp; Entrepreneurship</b> (Ma-IBAE-27)	This modul focuses on how businesses are transforming to better optimize sustainability principles and practices, but also how entrepreneurs can start and grow new sustainable ideas and businesses. It aims to have students extend their knowledge and perspectives to include a broad set of issues, a long-time horizon and a deep understanding of complexities involved in managing for sustainability. To do this effectively, this module aims to strengthens students' understanding of managerial and entrepreneurial challenges and opportunities within a world that needs to become more sustainable.	1 lecture (2) <i>and</i> 1 exercise (1) <i>or</i> 1 seminar (2)	ME: Written scientific work under supervision (60) <i>or</i> combined scientific work	5	Assessments that have been credited for Ma-IBAE-25 or Ma-IBAE-28 cannot be credited for Ma-IBAE-27.

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### Module Table Major International Business Administration & Entrepreneurship cont.

Module	Content	Types of taught components (type and number of courses, CH)	Module requirements	CP	Commentary
<b>Current Issues in Accounting and Finance (Ma-IBAE-24)</b>	This module integrates current research results on current issues in accounting & finance. These issues are examined from an interdisciplinary perspective. A focus on a specific perspective is possible.	1 lecture (2) <i>and</i> 1 exercise (1) <i>or</i> 1 seminar (2)	combined scientific work <i>or</i> written scientific work under supervision (60)	5	
<b>Elective modules of the 5th semester</b>					
<b>Macroeconomics (Ma-IBAE-26)</b>	Introduction to the foundations of national accounts, real economic and monetary market analysis and derivation of the macroeconomic equilibrium.	1 lecture (2) <i>and</i> 1 exercise (1)	Written scientific work under supervision ( <i>60 min</i> ) <i>or</i> combined scientific work	5	
<b>Management and Entrepreneurship in the Digital Age (Ma-IBAE-25)</b>	This module provides students a deep dive into contemporary and selected issues in management in the digital age. It explores the impact of digital technologies on organizations, industries, and society. The module is inter- and transdisciplinary, drawing on theories and concepts from management, information systems, and psychology. It is designed to bridge the gap between theory and practice, and to help students develop the skills, knowledge and ethics they need to manage effectively in the digital age.	1 lecture (2) <i>and</i> 1 exercise (1) <i>or</i> 1 seminar (2)	ME: Written scientific work under supervision (60) <i>or</i> combined scientific work	5	Assessments that have been credited for Ma-IBAE-28 or Ma-IBAE-27, cannot be credited for Ma-IBAE-25.
<b>Elective modules of the 6th semester</b>					
<b>Advanced Perspectives on Management &amp; Entrepreneurship (Ma-IBAE-28)</b>	Immersion into contemporary and selected issues in entrepreneurship, sustainable and responsible management, or management in the digital age.	1 lecture (2) <i>or</i> 1 seminar (2)	ME: Written scientific work under supervision (60) <i>or</i> combined scientific work	5	Assessments that have been credited for Ma-IBAE-25 or Ma-IBAE-27, cannot be credited for Ma-IBAE-28.
<b>Microeconomics (Ma-IBAE-29)</b>	The module teaches microeconomic basics relevant for business students. It contains the microeconomic analysis of consumer behavior (preferences, income, demand) and firm behavior (production, costs, supply). In addition to the basic competitive market models, non-competitive models (e.g., monopoly, oligopoly) allow the further analyses of price setting and product differentiation by firms.	<i>1 lecture (2)</i> <i>and</i> <i>1 exercise (1)</i>	<i>Written scientific work under supervision (60 min)</i> <i>or</i> <i>combined scientific work</i>	5	

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## Bachelor-Thesis

Module	Content	Types of taught components (type and number of courses, CH)	Module requirements	CP	Commentary
<b>Bachelor's Thesis</b> (Ma-IBAE-14)	Scientific work on a determined topic written up within nine weeks, followed by an oral examination.	1 colloquium (1)	Bachelor Thesis (12 CP) <i>and</i> oral examination (3 CP)	15	

## SECTION II

### Transitional regulations for students starting their studies before winter semester 2024/25

#### 1) Entrepreneurship

The changes described in Section I under 1.a.i and 1.d.i of this amendment regulations come into force after the summer semester 2026. The following transitional provisions apply:

- a) The Entrepreneurship module (Ma-IBAE-9, 5 CP) will be offered for the last time in the summer semester 2026. The course types are changed to: 1 lecture (2).
- b) The module Elective: Entrepreneurship (Ma-IBAE-20, 5 CP) will be offered for the last time in summer semester 2026.
- c) If students have not yet taken the modules Entrepreneurship (Ma-IBAE-9, 5 CP) and Elective: Entrepreneurship (Ma-IBAE-20, 5 CP), they can take the module Perspectives on Entrepreneurship (MA-IBAE-21, 10 CP) as a substitute for the two aforementioned modules.
- d) If the modules Entrepreneurship (Ma-IBAE-9, 5 CP) and/or Elective: Entrepreneurship (Ma-IBAE-20, 5 CP) have not been completed by the summer semester 2026, the module Perspectives on Entrepreneurship (MA-IBAE-21, 10 CP) must be taken.

#### 2) Management

The changes described in Section I under 1.a.iii and 1.d.iv of these amendment regulations come into force after the winter semester 2025/26. The following transitional provisions apply:

- a) The module Management (Ma-IBAE-6, 5 CP) will be offered for the last time in the winter semester 2025/26. The course types will be changed to: 1 lecture (2) and 1 seminar (1.5).
- b) The module Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP) will be offered for the last time in the winter semester 2025/26.
- c) If students have not yet taken the modules Management (Ma-IBAE-6, 5 CP) and Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP), they can take the module Management Theory and Practice (Ma-IBAE-22, 10 CP) as a substitute for the two aforementioned modules.
- d) If students have not completed the modules Management (Ma-IBAE-6, 5 CP) and/or Management and Entrepreneurship Research (Ma-IBAE-12, 5 CP) by the winter semester 2025/26, they must take the module Management Theory and Practice (Ma-IBAE-22, 10 CP).

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<b>Modul gem. FSA 6.16 Major IBAE vom 13. Juni 2022 (Gazette 52/22)</b>	<b>Summary of the FSA amendment</b>	<b>Modul gem. FSA-Änderung vom 19. Februar 2024 (Gazette 70/24)</b>
Entrepreneurship (Ma-IBAE-9, 5 CP)	The modules will be cancelled and replaced by the new module Perspectives on Entrepreneurship (Ma-IBAE-21). Last course is offered in the summer semester 2026.	Perspectives on Entrepreneurship (Ma-IBAE-21, 10 CP)
Elective: Entrepreneurship (Ma-IBAE-16, 5 CP)		
Management (Ma-IBAE-6, 5 CP)	The modules will be cancelled and replaced by the new module Management Theory and Practice (Ma-IBAE-22). Last course is offered in the winter semester 2025/26.	Management Theory and Practice (Ma-IBAE-22, 10 CP)
Management and Entrepreneurship Research (Ma-IBAE 12, 5 CP)		
Free Elective I: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-17)	The module will be cancelled and replaced by Current Issues in Accounting and Finance (Ma-IBAE-24).	Current Issues in Accounting and Finance (Ma-IBAE-24)
Elective: Management in the Digital Age (Ma-IBAE-10, 5 CP)	From winter semester 2024/25, students can choose between the modules Management and Entrepreneurship in the Digital Age and the new module Macroeconomics.	Management and Entrepreneurship in the Digital Age (Ma-IBAE-25, 5 CP)
		Macroeconomics (Ma-IBAE-26, 5 CP)
Free Elective II: Digital and Responsible Management & Entrepreneurship (Ma-IBAE-13, 5 CP)	From summer semester 2025, students can choose between the modules Advanced Perspectives on Management & Entrepreneurship and Microeconomics.	Advanced Perspectives on Management & Entrepreneurship (Ma-IBAE-28, 5 CP)
		Microeconomics (Ma-IBAE-29, 5 CP)



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