



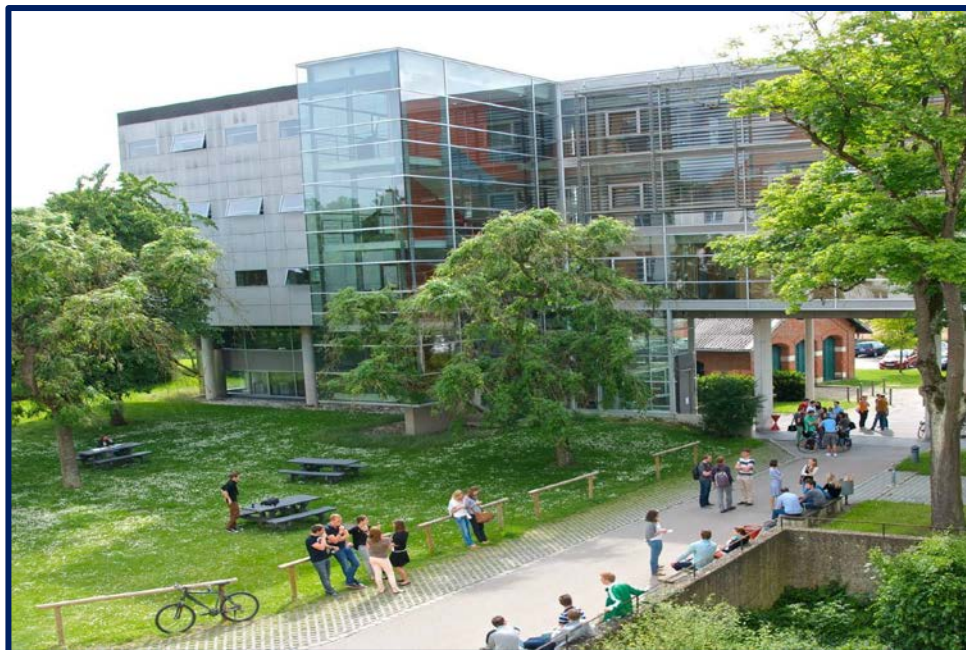
KATHOLISCHE UNIVERSITÄT
EICHSTÄTT-INGOLSTADT



INGOLSTADT
SCHOOL OF
MANAGEMENT

Sharing Information on Progress (SIP) – Report on the Implementation of the Principles of Responsible Management Education

WFI – Ingolstadt School of Management
Catholic University of Eichstätt-Ingolstadt, Germany
September 2021



PRME

This is our **Sharing Information on Progress (SIP)**
Report on the Implementation of the **Principles for
Responsible Management Education**



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I. Ingolstadt School of Management at a Glance

The Ingolstadt School of Management (Wirtschaftswissenschaftliche Fakultät Ingolstadt, WFI) is one of eight faculties of the Catholic University of Eichstätt-Ingolstadt (KU), the only Catholic university in the German speaking area. Compared to other business faculties, WFI is relatively small and heterogeneous, with 20 chairs covering business administration, economics, statistics, business informatics, ethics and law. WFI is also home to the Center for Business Languages and the Center for Entrepreneurship, which deals with current research questions of entrepreneurship in an interdisciplinary context, providing an interface between geography and economics.

As the youngest faculty of the KU, WFI was founded in 1989 with just 80 students and eight chairs. Today, around 1,000 students study at the campus in Ingolstadt, with the other seven KU faculties being located on the Eichstätt campus. Despite its short history, the Ingolstadt School of Management is one of the leading institutions for business management education in Germany, as shown by numerous top placements in university rankings.

As part of the Catholic University, “business and economics oriented toward people” is at the center of our activities. The Catholic fundament stands for an education and research that critically question theoretical results with an open-minded attitude, while fostering dialogue between disciplines and religions. We promote the development of our students to become responsible individuals with a global mindset so that they can have a meaningful and lasting impact on business and society. To ensure a challenging learning environment, WFI demands the highest performance standards from all of its academic teaching and research staff. Through our excellence in knowledge creation and transfer we provide creative ideas for sustainable and ethically responsible action in companies, the economy and society. Our tight-knit community of faculty, students, and alumni embody this WFI Spirit nationally and internationally.

The excellent student-teacher ratio of 11:1 enables us to offer individualized study programs, adjusted to students' preferences, and to stay in close contact with our students. International lecturers, exchange programs and double degrees with universities worldwide and industry partnerships open up new perspectives for our students. These perspectives and the ethical orientation in research and teaching contribute to the special commitment of the members and graduates of our Faculty to society, including numerous student initiatives and organizations.

Topics of global social responsibility and sustainability have been strongly anchored in all of our degree programs, and also play an increasingly important role in the Faculty's research and transfer activities, e.g. through the foundation of the KU Research Institute for Business and Economics in Service of Humanity (BESH) or the “Man IN Motion” project. With the help of new collaborations, faculty have developed innovative ways of teaching, such as by bringing students together with socially engaged start-up companies. In addition, WFI has strengthened interdisciplinary collaborations with other KU faculties in recent years, for example, developing joint teaching modules and study programs.



II. Letter of Renewed Commitment

WFI has been involved in the education of current and future managers since 1989. In fall 2019, we celebrated our 30th anniversary with a public event bringing together faculty, students, partners and representatives from the Church, politics and business.

WFI is committed to engaging in a continuous process of improvement in the application of the Principles for Responsible Management Education, reporting on progress to all stakeholders and exchanging effective practices with other academic institutions. We understand that our own organizational practices should serve as example of the values and attitudes we convey to our students. Furthermore, we would like to encourage other academic institutions and associations to adopt and support these principles.

We know that academic research, as well as education, is an ongoing process. Hence, we are glad to present our current activities and future perspectives to all persons of interest. The past two years have been a difficult time all around as the Corona pandemic forced us to limit on-campus teaching. During the last three semesters, teaching was conducted mainly online, and many events had to be cancelled or offered in virtual format. On the other hand, we implemented a number of strategic projects during this time. We have designed and introduced new degree programs, drawn up a new faculty development plan, established new structures for defining PRME-related goals, introduced new measures for promoting gender equality and family friendliness and started our preparations for the international accreditation of WFI.

The PRME and the progress reports of other participating institutions have helped us in these endeavors by providing orientation and concrete examples for the integration and promotion of the PRME in teaching, research and the dialogue with our partners and the general public. Therefore, we look forward to our continued work in implementing the PRME in all areas.



Prof. Dr. Dr. Anton Burger

Dean | Ingolstadt School of Management



III. Principles 1 and 2: Purpose and Values

Principle 1 | Purpose

We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.

Principle 2 | Values

We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact.

Being part of a Catholic University (Katholische Universität of Eichstätt-Ingolstadt, KU), the mission of empowering students to become responsible managers and citizens is central to WFI as well as to the whole University. The KU's claim thus clearly goes beyond the professional qualification of the students; we train students to be highly qualified, sharp-thinking and thus refreshingly uncomfortable interlocutors.

In order to promote these values and goals, WFI set itself the following goals for the reporting period 2019 – 2021: To ...

- Further increase the awareness of the PRME among faculty, students, staff and alumni,
- Use PRME activities and reporting in a more systematic way for networking and communicating with current and prospective students, business partners, partner universities and the wider community,
- Position the SIP report more clearly on the faculty website and also point it out to our (international) students,
- Involve different faculty members (academic and administrative staff, students) at an earlier stage in the reporting process,
- Create a committee for defining PRME-related goals and monitoring progress,
- Ensure the sustainability of initiated measures by defining and monitoring key performance indicators.

As a first step, we placed the previous PRME SIP reports on our website (see <https://www.ku.de/en/the-ku/faculties/wfi/about-us/prme>) and sent the 2017 – 2019 report to the WFI staff, the University Management, other faculties and departments at the KU and our partner universities in September and October 2019. WFI also presented details about PRME membership and reporting in the monthly faculty manager meeting in February 2020, in which Prof. Dr. Anne-Kathrin Lindau, the KU's Sustainable Development Officer, and Johannes Baumann, Head of Environmental Management, Occupational Safety and Health Management, were invited as guests.

In order to further increase awareness of the PRME and involve different faculty members at an early stage, PRME-related goals were defined in a series of strategic initiatives that we also linked to our long-term goal of achieving international accreditation. In the summer term of 2020, we introduced the positions of Vice Dean for Internationalization and Accreditation Manager and became a member of AACSB. In the following semester, as part of the overall development plan for the KU, which is to be finalized by the end of 2021, the Faculty provided input by preparing their own development plan. The faculty development plan defines targets and measures for the time period 2021 – 2030 in the following six areas:

1. Profile and Structure of the Faculty, including the desired profiles of the professorships that will become vacant before the year 2031



2. Studies and teaching, further education
3. Research and young scientists
4. Internationalization
5. Social Objectives and Third Mission
6. Family Friendliness, Equality, Diversity.

WFI submitted its development plan in December 2020. It was drawn up after discussion in various faculty meetings and also takes up the interdisciplinary priority theme “For a Human-Centered Digital Society”, which was developed in the framework of the University’s application in the Federal and State Program for the Promotion of Young Scientists in 2019. Building on the faculty development plan, WFI conducted a survey among stakeholders in order to define priority topics with specific goals and measures for the next five years, also in view of the process of applying for international accreditation. In addition, in the summer term of 2021, WFI has defined sustainability goals and measures for the year 2022, which will also be embedded in the overall sustainability plan of the University.

a) Interdisciplinary Priority Theme “For a Human-Centered Digital Society”

In September 2019, the KU was selected as one of a total of 75 universities nationwide whose concepts for establishing tenure-track professorships are being funded in the Federal and State Program for the Promotion of Young Scientists. The University’s application was linked to a framework concept that takes up the area of digitization as a scientific cross-sectional topic under the title “For a Human-Centered Digital Society”. In doing so, KU wants to relate technical progress to social change, identify possible areas of tension, name potential risks and challenges, and make a contribution from a scientific perspective to a human-centered digital society.

Against this background, the thematic orientation of the tenure-track professorships applied for was developed in a university-wide dialogue. These will be in the fields of sociology, mathematics, psychology, journalism, linguistics and business administration. The junior professorships are intended to complement each other in terms of subject matter and be interconnected across faculties and disciplines in order to stimulate academic discussion in the field. The integration into the KU faculties and the exchange with established KU researchers on the one hand, and a targeted promotion of dialogue between these new professorships on the other hand should open up new approaches to the topic of digitization within the field of social sciences, economics and the humanities. In this way, the KU will be given the opportunity to assume a new role as a mediator between technological progress and society by ensuring that technological development does not remain a mere end in itself, but always focuses on humans and their needs.

This also includes providing as many KU students as possible with a fundamental understanding of the functionalities, uses and effects of new digital technologies. This aspiration should not only enable a reflective approach to these, but also increase the competitiveness of graduates – both within and outside of research and academia.

WFI is participating in the program with two tenure-track professorships: Digital Finance and Digital Marketing. The focus of the first position will be on the digital transformation of tasks and processes in the financial area of companies as well as the associated consulting and auditing businesses. The second position has an emphasis on topics such as social media marketing, online marketing, digital business model innovations, digital platforms, sharing economy, (re-)targeting, search engine marketing, e-commerce, virtual and augmented reality, digital assistants or gamification.



b) Faculty Development Plan 2020

Based on the mission statement of the KU, WFI places “business and economics oriented toward people” at the center of its activities. We promote the development of our students to become responsible individuals who have a meaningful and lasting impact on business and society, and we see ourselves as a center of competence and provider of creative ideas for sustainable and ethically responsible action in companies, the economy and society. All members of WFI identify themselves to a high degree with the mission statement of the KU and WFI and feel strongly connected to each other. This strong WFI spirit is also reflected in the special commitment of students in numerous student organizations

The digitization in business and society and the increasing importance of ethics and sustainability entail new qualification profiles for the job market and an increasing importance of interfaculty and international networking. Hence, WFI has developed new, interdisciplinary programs providing students with these qualifications (see chapter IV), research priorities have been defined accordingly (see chapter V), and partnerships, transfer activities and organizational practices in these areas have been (further) developed (chapters VI – VIII).

c) Stakeholder Surveys

As part of the collaborative planning process, WFI conducted a survey among its key stakeholders in spring 2021, in which 321 students, 141 alumni and 70 faculty and staff members participated. In the survey, the groups indicated that they associate the following characteristics with WFI:

Student survey	Alumni survey	Faculty & Staff survey
Familiar	Small faculty	Small faculty
Small faculty	Familiar	Familiar
Student organizations	Student organizations	Good support ratio
Supportive	Quality teaching	Student organizations
Cohesion	Friendship	
WFI spirit	Good time	
Demanding	Network	
Engaged	Supportive	

All three groups have stressed the following values:

- Excellence in knowledge
- Human centered
- Ethics and integrity
- Responsibility and sustainability
- Diversity, equity and inclusion.

The participants also gave input on the strategic initiatives, studying abroad, international accreditation and quality indicators of a university and, in case of the alumni, essential skills for the future job market.



d) Strategic Initiatives

The results were used to further develop the topics identified in the faculty development plan of December 2020 and to define the following six strategic pillars:

- High Quality Study Programs and Teaching Excellence
- Relevant, Impactful Research and Nurturing Young Scientists
- Internationalization and a Global Mindset
- Societal Impact and Enhanced Partnerships with our Humanistic, Ethical, and Sustainable Approach
- Organizational and Operational Excellence
- Family Friendliness, Equality and Diversity.

e) Sustainability Goals

Based on the PRME, the faculty development plan, the feedback from the stakeholder surveys, the strategic pillars and the University's overall sustainability concept (see section VIII a), WFI has defined the following sustainability goals for the year 2022:

- Extension of the range of modules on the topic of sustainability
- Introduction of a new sustainability Bachelor's program
- Expansion of the research focus on sustainability
- Participation in the KU Ethics Center
- Promotion of student initiatives in the field of sustainability and ethical entrepreneurship
- Promotion of green mobility
- Establishment of a PRME Commission
- Thematization and consideration of sustainability concepts and projects in recruitment and appointment procedures
- Complete digitization of the application and selection process.

f) Evaluation of Target Achievement

In the reporting period 2019 – 2021, WFI has achieved its goals to ...

- Further increase the awareness of the PRME among faculty, students, staff and alumni,
- Use PRME activities and reporting in a more systematic way for networking and communicating with current and prospective students, business partners, partner universities and the wider community,
- Position the report more clearly on the faculty website and also point it out to our (international) students.

The PRME-related goals were not defined by a specific committee, but as part of the overall strategic initiatives of the Faculty and the University as a whole. In the future, WFI aims to set up a specific committee for defining PRME-related goals and monitoring progress. Key performance indicators have been defined for the sustainability goals listed above, but not for the targets for the 2019 – 2021 reporting period. Moreover, because of the engagement of academic and administrative staff and students in the overall strategic initiatives, we have postponed the target of involving different faculty members at an earlier stage in the reporting process to the next reporting period.



To summarize, while some of the targets we set ourselves in 2019 were achieved with delays or postponed, we believe that with the strategy development process and the broad involvement of our stakeholders, we have created a solid foundation for realizing our purpose and values and furthering integrating the PRME into our academic activities.

For the next reporting period, our goals are the establishment of a PRME commission, the involvement of different faculty members at an earlier stage in the reporting process and participation in the KU Ethics Center. Our medium-term goals comprise the consideration of sustainability concepts and projects in recruitment and appointment procedures at WFI and the implementation of the new “Erasmus+ green” program components.



IV. Principle 3: Method

Principle 3 | Method

We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership.

WFI's vision regarding teaching is to educate, mentor and prepare students who are ready to take an active, responsible, and leading role in the future of society and organizations.

To achieve these goals, the Faculty has been placing a strong emphasis on issues of business and corporate ethics in the curricula of all our academic programs, encouraging intercultural exchange and promoting innovative teaching concepts. Our study offers currently include: Business Administration (B.Sc. and M.Sc.), International Business Administration (B.Sc.), Taxation (M.Sc.) and, since the winter semester 2020/21, together with the Department of Psychology at the Faculty of Philosophy and Education (PPF), Business and Psychology (M.Sc.). In the area of business administration, there are four double-degree agreements with partner universities in France, China and India. In addition, WFI offers modules for the study programs Tourism and Sustainable Regional Development, Romance Languages – Business – Geography, Teacher Training, Interdisciplinary Bachelor and Interdisciplinary Master. A new Bachelor's program Digital & Data-Driven Business in cooperation with the Faculty of Mathematics and Geography (MGF) and the redesigned MBA are already in the process of implementation. In addition, the concept for a Bachelor's program in Sustainability is currently being developed.

Our goals for the reporting period 2019 – 2021 were to ...

- Strengthen cooperation with other faculties at the KU
- Develop new interdisciplinary study content and programs
- Develop the specialization in “Entrepreneurship & Social Innovation” of our Master program in Business Administration in order to include more international students
- Promote student's personal development via internationalization and intercultural exchange.

The 2017 – 2019 Sharing Information on Progress Report gives detailed information on our teaching concept and the integration of PRME-related content in our existing study programs. The follow sections therefore describe our new degree programs and new developments in this area, and Appendix I lists new modules with PRME-related content.

a) M.Sc. Program in Taxation

In October 2019, WFI introduced a new Master's program in Taxation and opened the KU Research Institute for Taxation (see the next chapter). The study program provides a multi-disciplinary perspective on taxation. It combines in-depth knowledge of business taxation and the subdiscipline of economics sub-discipline of finance. In order to enable students to reflect on the specialized knowledge they have acquired, a mandatory ethics module and a module of the interdisciplinary program “Studium.Pro” (see section e) below), are provided.

In addition, students will learn to understand the (un)ethical dimension of tax avoidance by multinational corporations and the important role of policy makers in the following modules:

- Through the compulsory module “Tax Policy”, students gain a broad and detailed understanding for the complex effects of taxation and the ability to discuss and evaluate tax policies.



- In “The Taxation of Multinational Enterprises”, students develop a deep understanding of the economic decisions and the taxation of multinational firms and are able to critically discuss various issues in this area.

The practical relevance of the program is ensured by embedding guest lectures given by renowned speakers both in courses and as separate events in the semester calendar. As part of the module “The Taxation of Multinational Enterprises”, Dr. Richard Schmidtke (Deloitte Munich) held a guest lecture on “Transfer Pricing according to BEPS – and then came COVID 19!” on July 29, 2020. On June 17, 2021, Maurice Ochieng from GIZ (Gesellschaft für internationale Zusammenarbeit) gave a guest lecture on the topic of “Trends and challenges for Africa's Domestic Resources Mobilization: Status on Tax Administration and Tax Policy” as part of the module “Tax Policy”. Moreover, also on June 17, 2021, the KU Research Institute for Taxation organized a panel discussion on the topic of “Minimum taxation – the end of tax havens?” for the students in Taxation and other interested persons, in which Prof. Dr. Nadine Riedel (University of Münster) and Dr. Tibor Hanappi (OECD) discussed whether a global minimum tax can contribute to fairer taxation.

b) M.Sc. Program in Business and Psychology

Sustainability, ethical entrepreneurship, globalization, new work – these current phenomena mean that the tasks of managers are becoming increasingly complex. In order to fulfill these tasks responsibly, multi- and interdisciplinary knowledge is increasingly necessary, encompassing both economic and psychological knowledge. The Master's program in Business & Psychology prepares students very specifically for these practical challenges through its interdisciplinary orientation. An interdisciplinary team representing the different sub-disciplines business, economics and psychology brings the two worlds of business and psychology together to train leaders of the future. Students can choose from a wide variety of topics covering management and organizational behavior with all its facets and in its various contexts. Elective courses such as “Ethics of Digitalization”, “Advanced Topics in Consumer Psychology for a Better World”, “Cross-Cultural Management” or “Migration, Interculturality and Occupation” reflect the sustainability and responsibility-related focus of the program.

Courses are assigned to the following five subject areas:

1. Human resource management and personnel psychology
2. Behavior in organizations
3. Market and competition
4. Behavioral economics
5. Methodology.

The bilingual program is aimed at German and international students. Courses are taught in English or German. Required courses are offered exclusively in English. All students benefit from the international orientation of the group of students and lecturers. At the same time, working in international groups optimally introduces students to the topic of diversity in the future workplace during their studies. The program thus ideally prepares future managers for the challenges of professional life. In addition, a semester abroad is also possible, and incoming exchange students from partner universities are integrated into the regular classes.

The PRME are taken into account on the content level in that the Master's program takes up and reflects on the social responsibility of managers and meets this responsibility through a multi- and interdisciplinary approach. In addition, the cooperation between two faculties, WFI and PPF, has been deepened in a way that has, to our knowledge, not yet been realized at



any university in the form of a joint degree program. This form of cooperation and the associated willingness to engage with other subject cultures is also a contribution to the further development of the PRME.

c) B.Sc. Program in Digital and Data-Driven Business

The aim of the program Digital and Data-Driven Business is to provide students with in-depth knowledge and skills in the field of digital business as well as data-analytical and information-processing methods and concepts. Through the integrative linking of information processing content on the one hand and economic fundamentals on the other, students gain the competence to become involved in digital transformation processes as well as to design and manage the business models and systems that arise in this context. Through individual study profiles, students also acquire subject area knowledge that corresponds to their professional self-image.

The program combines the following four fundamental areas of study and thus imparts the relevant competencies that become necessary in the course of designing, operating and controlling digital and data-driven business systems:

- Information Processing Systems, Methods and Concepts
- Economics with a focus on the digital economy
- Quantitative methods
- Linguistic, social, communication and action competence (soft skills) and ethics.

The interdisciplinary approach, i.e. the connection and networking of these scientific fields, which are usually treated in isolation, enables students to take an interdisciplinary perspective on the digital transformation process currently taking place and the digital business models and systems emerging in this context. Knowledge and skills are imparted using modern teaching concepts and learning methods, e.g. practical exercises and applications, project work in agile working groups, flipped classrooms and trial-and-error approaches.

In the course of their studies, students experience the working methods and concepts that are equally applicable in the digital economy and will be relevant in their later professional life. They are thus able to actively participate in the digital transformation process both conceptually, i.e. with regard to strategy and intra- and entrepreneurship, and methodically, i.e. as data analysts and data engineers, and to help shape and sustainably develop it.

The program also aims to train students to become socially responsible specialists and managers. This appears to be particularly important in this program and differentiates the program from similar programs at other universities.

d) B.Sc. Program in Economic Sustainability and Social Responsibility

The degree program “Economic Sustainability and Social Responsibility” offers an education in business administration and economics with a focus on the requirements of a sustainable economy in order to be able to shape overall societal challenges such as increasing resource consumption, climate change, growing income inequality, globalization and new forms of work organization from the perspective of companies, politics and various interest groups. It analyzes and discusses the economic target levels of production and consumption that are linked to such future issues, primarily from the perspective of (boundedly) rational decisions of different stakeholders, combining approaches and insights from economic (business administration and economics) and social science disciplines (ethics, political science, economic and social geography). Based on a broad education of analytical-methodical and linguistic-communicative competencies, students are enabled to analyze the interrelationships of economic sustainability in an evidence-based manner and to develop responsible options for action for



various actors; they thus acquire excellent prerequisites for starting their careers in companies, ministries, environmental organizations, and public institutions.

The program is linked to the faculty mission statement of “business and economics oriented toward people” and the current faculty development plan with its explicit focus on sustainability, on economic issues of the future, and on digital and data-driven economy. The goal of the program is to prepare students to become responsible specialists and managers in the private sector, in associations or in the public sector. The personal development of students into a responsibly thinking and acting specialists and managers, who also prove themselves in controversial discussions and challenges, represents an important educational goal of the course.

With the compulsory study module “Research Project Sustainability”, students intensively engage in real and current challenges of regional companies, associations, administrative authorities or NGOs.

Graduates will be to reflect in different constellations on a situational basis at which point and in what form sustainability aspects should be introduced into companies and the economy and to independently develop suitable solutions to problems. In doing so, they recognize and evaluate trade-offs (for example between sustainability goals and other goals) and can critically weigh up different goals against each other. Graduates will be able to recognize ethical challenges at the societal and corporate level, to analyze them adequately from the perspective of different actors, and to develop solutions to problems with the help of suitable tools and methods.

e) Studium.Pro

Study.Pro is a specific, interdisciplinary program for profile-oriented studies at the Catholic University of Eichstätt-Ingolstadt. It offers students the opportunity to enrich their education and qualification path in parallel to their studies. This is achieved through the interdisciplinary examination of current problems, through the qualified examination of interdisciplinary topics or through the project-related work on current social topics and challenges.

Studium.Pro comprises the following areas:

Pro Horizon

Modules in this area give students an insight into other subjects and subject cultures. Students get to know the specific perspective of a subject that is not part of their chosen degree program. Lecturer take the heterogeneous professional background of the students into account and select representative and socially relevant topics. Examples are: sustainable development, gender research, ethical education, philosophical and religious-theological questions, political, sociological and communication-related analyses of society, intercultural and cultural-science approaches to social issues.

Pro Discourse

Offerings in this area are characterized by interdisciplinary discourse. A current, socially relevant topic is considered from the perspective of several disciplines. Every winter semester, such a topic is examined from different perspectives in the lecture series K'Universale. In the following summer semester, the topic is explored in more depth in interdisciplinary courses. In addition, the area of Pro Discourse offers the possibility of developing modules for which lecturers from different faculties or fields are jointly responsible and which promote interdisciplinary exchange.

Pro Society

The focus of Pro Society modules is on the mutual transfer between science and social practice, for which the students are prepared both professionally and methodically. The offered



courses in this area are primarily project-oriented and combine scientific work with social commitment. The modules are designed to promote self-organized learning and involve intensive scientific reflection and monitoring.

The modules from these three areas are graded, and students earn 5 ECTS credits upon successful completion of the respective module. In addition, students are offered career services and preparation courses for a stay abroad under the areas **Pro Career** and **Pro International**; there are offered without credits.

During the reporting period, Studium.Pro has been integrated into all of WFI's study programs. For the Business and Psychology program, WFI and PPF have developed their own Studium.Pro module in the area of Pro Discourse, which is called "Business and Psychology: Joint Seminar with Tandem Projects" and offered in the first semester. In this module, selected practice-related issues at the interface of business and psychology are addressed in interdisciplinary student tandems and small groups from different disciplinary perspectives. As a result, students learn about the different disciplinary approaches and approaches of business and psychology in order to address practice-relevant issues. In all other WFI programs, students are free to choose one module from the university-wide offering of Studium.Pro modules.

For the new sustainability program (see previous section), a "Lecture Series Sustainable Economy" is being developed in which students learn to reflect on challenges in the sustainability field and understand the trade-offs between economic performance, environmental responsibility, and social social justice and to take into account different perspectives and interests of other stakeholders. The module will be a compulsory module in this program and a Studium.Pro elective module in the other programs.

f) Internationalization

At WFI, we want to give students a global mindset, live it and prepare students in the best possible way for living and working in a globalized world. As described in our previous SIP reports, WFI has made significant progress toward this goal. The following table summarizes the current status at WFI regarding internationalization:

	Internationalization at home	Internationalization abroad
Teaching	<p>Annual thematic international summer school (2019: 40 international participants)</p> <p>"International Fall Term", a short-term program specifically designed for international students</p> <p>At least 30 modules in English at both the Bachelor's and Master's level every semester</p> <p>Quota for international students in modules with a participation limit (one third of the available places is reserved for incoming students)</p> <p>Integration of business languages in all curricula as one of the first faculties in Germany</p>	<p>About 100 partner universities</p> <p>Over the past five years, WFI regularly provided about half of all outgoing as well as incoming students at the KU.</p> <p>Encouragement of lecturers and professors to participate in teaching and staff mobility</p>



	Regular offer of modules, guest lectures and guest professorships of international professors	
Research	Joint research with international colleagues	Research staff attend international conferences and publish in international journals

In 2020, the **specialization in “Entrepreneurship & Innovation”** (ENTRE) (previously “Entrepreneurship & Social Innovation”) of our Master program in Business Administration was further developed in order to strengthen the entrepreneurship focus and facilitate access for international students. The required level of German language proficiency has been lowered from C1 to A2 according to the Common European Framework of Reference for Languages (CEFR), and proof of the required German language skills can be submitted up to the end of the second semester. Moreover, English language skills at level B2 need to be proven. The same regulation applies to the double degree programs on the Master’s level and the Master’s program in Business and Psychology.

Moreover, the content of the two **double degree programs** with our French partner institutions has been further developed. WFI’s successful cooperation with the Toulouse School of Management (TSM) has led to the redesign of our double degree study program from the previous specialization in “International Marketing” into a new specialization in “Digital Customer Experience & Service Design”. Besides the content, the structure of program has also been changed: From the winter term 2021/22, the cohorts of TSM and WFI students will study together for the entire duration of their studies. In WFI’s equally successful double degree program with Toulouse Business School (TBS), students now have many new and very attractive options for specializations. Both partnerships are characterized by close cooperation, intensive consultations and regular visits.

We have also continued the **interdisciplinary lecture series “Sustainability in China”**, which deals with relevant aspects of sustainable development and sustainability management in China and in Germany. Since 2018, the course has taken place as a public lecture series at the KU as a cooperation of the Competence Unit Sustainability in China (CUSC) with the AUDI Konfuzius Institut. In a transdisciplinary perspective, Chinese, German and international speakers from academia and business discuss various aspects of sustainability with the students and citizens. In the current year of 2021, the lectures address various topics, such as poverty reduction, employment and social protection, sustainability marketing, and sustainable entrepreneurship.

Besides further developing existing programs, new funding opportunities for outgoing students have been developed. As a cosmopolitan university with a strong international profile and an international campus culture, the KU wants to provide all of its students with the possibility to spend an extended period of study at a partner institution abroad. In accordance with its guiding principles, the KU is committed to social responsibility, solidarity and equal opportunities. It promotes civic engagement, supporting its students in developing their talents and unfolding their full potential. This is why in 2020, the KU launched its **scholarship program “KU IntAid”** for studies abroad that are not covered by the Erasmus+ program. The new scholarship program will especially support students who are socially committed or who have difficulties financing a stay abroad. Being a family friendly university, the KU supports a good balance between studies and family life also in the context of its scholarship program and wants to make the decision of studying abroad easier for eligible students by offering family allowances. Disabled students who are eligible for the scholarship can obtain additional special



funding for a study stay abroad. WFI students that meet the application requirements and funding criteria can also apply for this scholarship.

In addition, the **services provided for international students and researchers** have been improved. For the introduction of the new KU website, the International Office completely re-designed the online presentation of its services. It also has developed and implemented new measures to increase the academic success of international students. Besides, the IO developed new materials (both printed and virtual, including social media) in order to do more international marketing for KU's and WFI's study programs as well as to attract more excellent international applicants. The International Office has also been representing the KU and WFI at international university fairs, DAAD/GATE fairs and at information sessions of German schools abroad. In this context as well as at information events for visiting groups from schools abroad, WFI often provides support and input.

On the other hand, all of WFI's international programs have suffered greatly from the **Corona pandemic**. The WFI Summer School 2020 and 2021 as well as the International Fall Term 2020 had to be cancelled, and negotiations to establish a new double-degree program in the area of "Entrepreneurship & Innovation" had to be put on hold after initial talks in the winter semester of 2019/20. Students enrolled in our double-degree programs, while being able to continue their studies online and to complete them as planned, unfortunately have missed out on the intercultural, personal and "real life" experiences of studying abroad. Both our outgoing and incoming students were also affected by the pandemic and the resulting restrictions on international travel and face-to-face teaching. Many had to postpone or even cancel their mobility plans due to the pandemic. Others succeeded in traveling abroad but then could only attend online courses. Many studied virtually from their home countries and thus missed much of the intercultural and networking experience that usually come along with exchange semesters. Even those students that succeeded in studying abroad often suffered from the restrictions of the pandemic on teaching and student life. The University has created many opportunities for students to get vaccinated. Therefore, we hope that the winter semester 2021/22 will bring more interpersonal and intercultural experiences for all students, lecturers and staff.

For the near future, WFI's main goals in the area of internationalization in teaching are to offer classes on campus again, including our offers for international students such as the International Fall Term and the WFI Summer School, and to raise the number of incoming and outgoing exchange students back to pre-pandemic levels. At the same time, WFI plans to establish digital formats of collaboration and, together with the International Office, will take advantage of the exciting opportunities for that purpose.

g) Evaluation of Target Achievement

As described in the previous sections, WFI has achieved its goals to develop new interdisciplinary study content and programs. This has significantly strengthened our cooperation with other faculties at the KU, especially with the Psychology Department at the Faculty of Philosophy and Education (PPF) in the context of the "Business and Psychology" and sustainability programs, the Mathematics Department at the Faculty of Mathematics and Geography (MGF) for the "Digital and Data-Driven Business" program and with the Geography Department at the MGF for the sustainability program. For the future, we also intend to strengthen our cooperation with the Department of Philosophy at the PPF and with the Faculty of Theology in the context of the sustainability program and the KU Ethics Center.



With the change in the admission requirements for students in our international specializations, we have also laid the groundwork for including more international students into our degree programs. On the other hand, intercultural exchange has been limited for the past 1 ½ years due to the Corona pandemic, and our first priority in this area is to reestablish programs and projects that had to be suspended and increase the number of mobile students again. Other goals for the next reporting period are the formal introduction of the sustainability Bachelor's program, the extension of the range of modules on the topic of sustainability, the promotion of green mobility and the next steps toward achieving international accreditation.



V. Principle 4: Research

Principle 4 | Research

We will engage in conceptual and empirical research that advances our understanding about the role, dynamics and impact of corporations in the creation of sustainable social, environmental and economic value.

Our 2019 – 2021 goals for strengthening the PRME in research comprised:

- Further activities in the framework of the “Man IN Motion” project
- PRME-related research by our research institutes
- Identifying research topics to form an overall research agenda for the Faculty.

In the framework of the faculty development plan 2020 and the strategic pillars established in 2021, WFI has reformulated its vision for research as follows:

Based on the mission statement of the KU, WFI sees its research under the model of “business and economics oriented toward people”. We conduct research that addresses key problems facing organizations, institutions, and society, and develop the next generation of thoughtful and productive researchers.

This is reflected in the following research priorities:

- Digital and data-driven business: Individuals & new technologies
- Sustainability: Entrepreneurial practice, behavioral incentives and framework conditions for a better future
- Questions relating to the future of the economy: Evidence-based evaluation of new technologies, social norms and state intervention.

As already shown in the previous Sharing Information on Progress Report, WFI has achieved good progress in terms of publications and third-party funding and has established its own structures to promote young scientists, including two new research institutes: the KU Research Institute for Taxation and the KU Research Institute for Business and Economics in Service of Humanity (BESH). With the new research priorities, research activities aimed at understanding the function of companies in the creation of sustainable social, environmental and economic value now constitute a central element of the Faculty’s research strategy. The remainder of this chapter gives an overview of the new developments in this area during the last two years.

a) Research Projects

1. “Mensch IN Bewegung” (“Man IN Motion”)

The Faculty has continued its cooperation in the project “Mensch IN Bewegung” (“Man IN Motion”), with the “IN” also standing for the City of Ingolstadt, a 15 mio. € project by the KU and Technische Hochschule Ingolstadt (THI). With partners from business, politics and civil society, the universities are building a regional network for knowledge exchange in the fields of innovative mobility, digital transformation, sustainable development and civic engagement. The project is funded by the German Federal Ministry of Education and Research (BMBF) and the state of Bavaria for a period of five years as part of the “Innovative University” funding initiative.

The last PRME report period has brought several opportunities, in which both Ingolstadt based universities joined forces to promote sustainability in the region. For example, the “Long Night of Business and Science” 2019 has hosted several events concerning the UN-SDGs in both



universities. The State Garden Show, originally planned for 2020, but due to Corona taking place only in 2021, which is particularly dedicated to Sustainability, is equipped with pavilions from both universities. The KU pavilion has showrooms reporting about Sustainability topics such as the lecture series “Sustainability in China”, which was open to city participation as well; the lecture series delivered speeches by renowned German as well as Chinese academic speakers on environmental and social sustainability (poverty reduction, local environmental policies). Moreover, Sustainability-related projects from WFI but also other KU faculties were represented.

Within the subproject on Sustainable Organisational Development, the Professorship of Christian Social Ethics and Social Policy organized a changemaker course on social innovation for students from different faculties. Within this course the participants created sustainable start-up ideas based on a survey among citizens in Eichstätt and Ingolstadt. The course is offered every semester. During several occasions, the team cooperated with a local consultancy firm in organizing and conducting a serious game on systemic thinking and the SDG 17 to find out systemic correlations between the targets of the SDG. The participants encompassed students from the WFI. In September 2019, the professorship contributed to the “Man IN Motion” annual conference (2019: topic Sustainable Development) by presenting a research poster on consumer behavior and interventions. In September 2020, the results of the sub-project on Organisational Development were presented and discussed in the “Man IN Motion colloquium on Sustainable Development”. In spring 2021, the team contributed to the city-wide process on CO₂ neutrality by advising with expertise on mobility and organizational development. In May 2021, the Chair was granted further funding from the project management of “Man IN Motion” on an applied research project on employment and personal development.



In addition, the Science Gallery of the KU and the Technische Hochschule Ingolstadt was opened on July 30, 2021. It is located in the heart of Ingolstadt's city center, directly in the pedestrian zone. With the gallery, the universities have created a public space for engaged science to be able to discuss current topics with as many interested people from the citizenry, politics and business as possible. It is open from Monday to Friday between 3 and 6 p.m. and



on Saturday between 10 a.m. and 2 p.m. Until the end of 2022, the Science Gallery will organize regularly changing exhibitions on current topics such as “sustainability”, “digitization” or “mobility”, starting with an exhibition focusing on “Sustainable Development” and the question “How can we live sustainably?”

The Science Gallery also includes the Green Office – Sustainability Office of the KU, which offers a hub for all KU members involved in the field of sustainability and the population of Eichstätt, Ingolstadt and the neighbouring communities and provides information, materials, networking and as direct contact persons for all topics in the field of sustainable development and thus jointly contribute to a sustainable development of the KU and the region.

2. KU.Sustainability Research Lab

For some time now, the KU has been a leader in Germany in the field of sustainability as it understands sustainability as an issue cutting across all areas of the University. In order to bring together the diverse and long-standing research activities on sustainable development from the various disciplines and departments at the KU, a new research platform in the form of the new KU.Sustainability Research Lab (KU.SRL) has been created in March 2021. Sustainability is understood holistically with regard to the interaction of ecological, economic and social aspects.

The participants of the SRL want to use different measures and activities to generate more knowledge for a future worth living in and to contribute to a responsible science. The open, innovative and efficient organizational form of a research platform was deliberately chosen for the SRL, within which inter- and transdisciplinary competences are not only to be strengthened, but also to be synergetically developed. In this way, the forum is to become a place of inspiration and renewal. In addition to fundamental research, it is therefore also important to pursue approaches of applied and transdisciplinary research that enable a scientifically substantiated transfer of research results into society. To this end, the participants want to explore collaboration potential and thus initiate joint interdisciplinary projects. Amongst others, the SRL team plans events with sustainability stakeholders, workshops, joint excursions and regulars' tables as well as fireside chats and lecture invitations.



3. Benchmark System for Sustainability Assessment at Universities

The KU is one of 13 pilot universities in the research project “Sustainability Assessment at Universities – Standardized Web-based Benchmark System for Sustainability Assessment at Universities”, which is funded by the German Federal Foundation for the Environment (DBU) for the period from 2021 to 2024.

Until now, there has not been a standardized system that can be used to evaluate how sustainably a university operates. The Technical University Dresden wants to change that – with a five-stage label that evaluates the sustainability of various fields of action relevant for universities. In essence, the project aims at standardization through participatory definition of sustainability criteria in the form of a catalogue of indicators as well as the design of a web-based benchmark system and focuses on the university fields of action teaching, research,



transfer, governance and operation. For each field of action, at least five to ten indicators will be defined and scales for operationalization will be developed. On this basis, scoring becomes possible, for which a label with different levels can be awarded. This should be a key success factor and ensure a certain degree of competition among the universities. Standardization can make the continuous improvement process within the universities measurable and controllable for university policy.

4. KU Research Institute for Business and Economics in Service of Humanity

KU Research Institute for Business and Economics in Service of Humanity (BESH) was formally established in January 2019. The aim of BESH is to develop, publish and elevate collaborative, interdisciplinary research in Business and Economics that addresses urgent challenges facing humanity. These include challenges and topics in health, education, financial well-being, migration, responsible consumption, digitization and the labor market, and the development of smart and sustainable service offerings (see also the previous SIP report).

In November 2019, the BESH Legacy Award was awarded for the first time. The Inaugural Recipient was Professor David W. Stewart, Professor of Marketing and Law at Loyola Marymount University (Los Angeles, USA), who was honored for his impactful and sustained contribution to research that informs policy and serves society. Professor Stewart made a compelling speech on Privacy at the award ceremony on November 13, 2019 at the Historic City Hall in Ingolstadt where Ingolstadt Mayor Dr. Christian Lösel conferred him with this award.


PROF. DAVID W. STEWART
PRESIDENT'S PROFESSOR OF MARKETING AND LAW AT
LOYOLA MARYMOUNT UNIVERSITY, LOS ANGELES, USA

**KU AND INGOLSTADT
BESH LEGACY AWARD**

AWARD PRESENTATION
AND
BESH LEGACY SPEECH ON
PRIVACY: IMPACT ON BUSINESS AND SOCIETY

WHEN:
13. NOVEMBER 2019, 8 PM

WHERE:
HISTORISCHER SITZUNGSAL,
ALTES RATHAUS, INGOLSTADT



BESH KU Research Institute
for Business and Economics
in Service of Humanity

While the First Annual BESH Doctoral Consortium and the Second Annual Research Symposium, originally scheduled for Friday, May 28 and 29, 2020, had to be postponed due to the pandemic to May 2022, BESH selected the winners of the Second Annual BESH Doctoral Research Award in 2021, which was dedicated to the topic of Well-Being. We received a large number of exceptional submissions for this award this year. So much so that there was a tie



for the first and second prizes. Hence, two first prizes and two second prizes, a total of four prizes, were awarded instead of the three awards as originally planned. The recipient are:

First Prize Joint Winner:
(1000 EUR)

Burcak Bas
(Bocconi University)
Co-authors: Rachele Ciulli and Joachim Vosgerau

First Prize Joint Winner:
(1000 EUR)

Riley T. Krotz
(University of Tennessee)
Co-author: Dhruv Grewal, Stephanie M. Noble and Carl-Philip Ahlbom

Second Prize Joint Winner:
(500 EUR)

Ali Gohary
(Monash University)
Co-authors: Hean Tat Keh, Bora Min and Eugene Y. Chan

Second Prize Joint Winner:
(500 EUR)

Elisabeth Grewenig
(ifo Institute at the University of Munich)

The recipients were honored for the following research proposals:

Why Do People Condemn and Appreciate Experiments?

Burcak Bas (Bocconi University), Co-authors: Rachele Ciulli and Joachim Vosgerau

People evaluate experiments based on their lay beliefs about normative standards of best practice, which lead them to condemn and to appreciate almost identical experiments. When a normative standard is believed to exist, an experiment (e.g., randomly assigning Covid-19 patients to receive either of two FDA-approved drugs A and B) violates the standard and is evaluated as worse than either of its treatment arms. When an experiment is designed to discover a new normative standard (e.g., randomly assigning patients to receive two experimental drugs A and B to find a new treatment for Covid-19), the experiment is evaluated as better than either of its treatment arms. Experiment appreciation – a new phenomenon – helps guide practitioners on how to promote experiments to the public.

Healthcare in an Interconnected World: Increasing Blood Donations and Well-Being in the Social Media Era

Riley T. Krotz (University of Tennessee), Co-author: Dhruv Grewal, Stephanie M. Noble and Carl-Philip Ahlbom

Blood donations are an integral part of global healthcare systems, yet there is a constant lack of blood supply necessary to meet patient demands. Responding to this need, social media companies are attempting to reduce blood shortages by leveraging consumers' online networks. However, the efficacy of this practice is questioned, as online interconnectivity may negatively influence offline donation behaviors. Across four studies, including a secondary data analysis, two field studies matched with five years of archival data (one paired with five months of longitudinal data), and a 15,000-person field experiment, this research builds on construal theory to confirm that more social media use decreases blood donations. Gender also emerges as a boundary condition, such that the negative effect of social media use is stronger for males. This research demonstrates how to increase blood donations in the field, providing marketers, nonprofits, and healthcare practitioners with effective methods to increase blood donations.

Does Healer God Boost Consumption of Ultra-processed Foods? The Role of Predictable versus Unpredictable Interventions



Ali Gohary (Monash University), Co-authors: Hean Tat Keh, Bora Min and Eugene Y. Chan

Despite the prevalence of God-related cues in consumers' daily life, the role of God salience and its impact on consumers' food decision-making, in particular, food with different processing levels has received little or no mention in the marketing literature. This research through five studies shows that activating God's salience influences consumers' decisions such that they prefer ultra-processed food. Further, the results support the important role of perceived healing such that consumers prefer ultra-processed foods due to their belief that God will heal in case of any negative consequences of consuming ultra-processed foods. In conclusion, the studies also show that the association of God salience and preference for ultra-processed foods disappears when God's intervention in the world affair is unpredictable (vs. predictable). These findings provide important theoretical and practical implications for policy-makers, marketers, and managers who promote a healthier lifestyle.

School Track Decisions and Teacher Recommendations: Evidence from German State Reforms

Elisabeth Grewenig (ifo Institute at the University of Munich)

I study the effects of admission requirements – a common regulation to determine program assignment – in the context of school track decisions. Depending on the federal state in Germany, either teachers or parents have the discretion to decide which secondary school track a child may pursue after primary school. Applying a differences-in-differences approach, I exploit variation in the implementation and abolition of binding teacher recommendations across states and over time to investigate its effects on students' academic outcomes. Using data from Germany-wide large-scale skill assessments, I show that binding teacher recommendations significantly improve student achievement in fourth grade, prior to track assignment. Effects persist into ninth grade, after consequential track assignment. Further analyses suggest that effects are driven by increased time investments in students' skill development.

5. KU Research Institute for Taxation

The KU Research Institute for Taxation pools and coordinates research, teaching and outreach on tax topics at the Ingolstadt School of Management (WFI) of the Catholic University of Eichstätt-Ingolstadt (KU). The KU Research Institute for Taxation was officially opened in a festive ceremony on October 23, 2019. Simultaneously, the Faculty launched the new Master's degree program in Taxation (see the previous chapter).

Many issues in the field of taxation are linked to civil, ethical and political questions and issues. This is also true for the four areas of research on which the members of the Institute currently focus:

- Influence of Taxes on Companies
- Tax Avoidance by Multinational Companies
- Taxes and Justice
- Tax Evasion and the Use of Tax Havens.

Research also deals with current topics such as the Defense Against Tax Havens Act. In March 2020, the two speakers of the Institute, Prof. Dr. Koch and Prof. Dr. Langenmayr, published an appeal in favor of tax relief for companies affected by the Corona pandemic.

For more details on publications and events of the Institute, see <https://www.ku.de/en/the-ku/faculties/wfi/research/research-institutes/taxation>.



6. Financial Well-Being Project “From Procrastination to Action”

Ute Braun (M.Sc.) and Prof. Dr. Jens Hogreve, both at the Chair of Business Administration and Service Management, are working on a research project with the title “From Procrastination to Action – Developing an Intervention to Overcome Financial Procrastination”, in which they explore the question of why people procrastinate dealing with their finances despite knowing to be worse off due to the delay and how to nudge these consumers to overcome procrastination and improve their financial well-being.

Although some of life’s most important decisions involve financial decisions, individuals are frequently apprehensive about financial decisions and often choose to procrastinate on dealing with their personal finances baring potentially harmful consequences for their lives and the lives of their loved ones. People voluntarily forego opportunities to refinance their loans (Agarwal et al. 2015), fail to save at sufficient rates (Dholakia et al. 2016), and prefer to delay payment on credit card debt while potentially suffering from high interest rates and damages to their credit score. Such suboptimal behaviors are often explained in terms of financial decisions’ perceived complexity (Iyengar & Kamenica 2010), or individuals’ low levels of objective and subjective financial literacy (Hadar, Sood & Fox 2013, van Rooij et al. 2011, Mende & van Doorn 2017). But while these factors clearly play an important role in driving procrastination of financial decisions, do they tell the whole story? Or are there additional factors that explain why people voluntarily delay planning and implementing finance related plans despite expecting to be worse off due to this delay? The two researchers propose that people’s implicit beliefs about their financial abilities shape the way they deal with their money and finances. While people with a growth mindset belief their financial ability can be improved through effort and learning, people with a fixed mindset believe their ability to deal with money and finances is fixed and cannot be developed. In other words, people with a fixed mindset belief that they are either talented in dealing with money and finances or not and there is no way to change this. The aim of this research is to develop an intervention to nudge these people toward becoming more active on improving their finances, overcoming financial procrastination, and reducing potentially harmful consequences.

7. Cargo Bike Logistics

Cargo bikes could play a much bigger role in the delivery of parcel mail in inner cities than in the past. This is revealed by a new study conducted by the KU and the Technical University of Munich (TUM) using the example of the cities Munich and Regensburg, where around 15 percent of CO₂ emissions caused by deliveries could be avoided. The team of researchers has developed a planning tool that companies and municipalities can use to determine the potential of cargo bikes for individual urban areas.

Online retailing was already booming before the pandemic. Mobility and economics researchers at TUM and the KU have now investigated the potential of cargo bikes using the cities of Munich and Regensburg as examples and have developed a planning tool. "With our study, we show what additional infrastructure is needed so that the bicycles can be used efficiently: So-called micro-depots, which need to be placed at strategic locations in the cities", explains the head of the study, Pirmin Fontaine, Junior Professor of Operations Management at WFI.

An evaluation of various scenarios has shown the following: For Munich, there is potential to deliver around 28 percent of the parcel volume with cargo bikes, for Regensburg, it is around 37 percent. The distances previously covered by delivery trucks could thus be reduced by 16 percent in Munich and by 18 percent in Regensburg. This would reduce CO₂ emissions caused by deliveries by 14 percent in Munich and 17 percent in Regensburg. In order to enable companies to integrate cargo bikes into their logistics concepts efficiently, the researchers provide the planning tool and a guideline for free. Both can also help municipalities.



8. Research on the Corona Pandemic

Since March 2020, researchers at WFI have analyzed the effects of and ways of dealing with the Corona pandemic and disseminated their findings via the press and radio.

To find out why infection rates vary in many places despite similar or even identical measures, Prof. Dr. Büschken, Chair of Distribution Management and Marketing, and a colleague from the University of Frankfurt developed a joint online portal (“cov2blog”) in May 2020. Based on the data published by the Robert Koch Institute, users can track the Corona trend for all 412 reporting regions in Germany. The portal is intended to help citizens and local policymakers and get an overview over the development in their regions and the effectiveness of the implemented measures.

Together with researchers from Geisenheim University, Prof. Dr. Kuhn (Chair of Supply Chain Management and Operations) investigated the long-term impact of the pandemic on German food retailing. For this purpose, the researchers interviewed responsible persons from drug-stores to wholesalers. The survey shows that food retailers have little experience with online retailing. On the other hand, the delayed supply of goods was not so much due to product bottlenecks, but rather to the design of the supply chains. In addition to a lack of buffer storage space in the stores, insufficient information on inventory and demand also played a major role. The pandemic has served as a catalyst for developments in the industry, which needs to become more agile in its supply chains. Machine learning approaches to automatically process large and unstructured data volumes can help to make better forecasts for the flow of goods, but have hardly been used to date in German food retailing.

Other research projects related to Corona pandemic include:

- Recommendations for lowering the burden on companies affected by the crisis (Chair of Economics, esp. Public Finance, and Chair of Business Taxation)
- Online strategies for service companies (Chair of Service Management)
- Consumer survey on the dietary habits from planning until consumption, including the impact of the pandemic on food consumption (Chair of Economics, esp. Microeconomics)
- Analyses of the effects of the pandemic for the tourism industry (Chair for Tourism / Center for Entrepreneurship).

9. Sustainable Tourism Management

The members of the Chair for Tourism / Center for Entrepreneurship have worked on the following projects in the area of sustainable tourism management:

- Innovative business models and new value chains in the context of resilient destination development (duration: 2020 – 2021),
- Resilience study for the Ingolstadt region (duration: 2019 – 2020),
- Cross-stakeholder city and destination development (Eichstätt Tourism Convent) (duration: 2019 – 2020),
- Future-oriented destination development on Tenerife (duration: 2019 – 2020),
- Smart Tourism and Sustainability on Gran Canaria (duration: 2018 – 2019),
- Sustainable value chains in tourism and Azerbaijan (duration 2018 – 2020).



b) Conference Visits

During the reporting period, the professors and research associates at WFI participated in the following PRME-related conferences and workshops:

In 2019:

- Vehicle Routing Problem with Load-Dependent Travel Times for Cargo Bike Routing. Hamilton Island, Australia. Triennial Symposium on Transportation Analysis
- Sharing the Last Mile: Business Models and Dispatching Schemes for Flexible and Green Last Mile Deliveries. Singapore, Singapore. MSOM Conference
- Sharing the Last Mile: Business Models and Dispatching Schemes for Flexible and Green Last Mile Deliveries. Dresden, Germany. International Annual Conference of the German OR Society 2019
- Strategic Network Design for Last-mile Delivery with Crowd Resources. Dresden, Germany. International Annual Conference of the German OR Society 2019
- Strategic Network Design for Last-mile Delivery with Crowd Resources. Halle, Germany. 11th Logistics Management
- Oxford University Centre for Business Taxation Doctoral Conference, Saïd Business School, Oxford, regarding Taxation of Multinational Firms

In 2020:

- EUROmod conference, Colchester, UK, on the basics of tax-benefit microsimulation
- British Accounting and Finance Association (BAFA); Paper Accepted for Presentation at the Annual Conference 2020, Southampton, UK
- European Accounting Association (EAA); Paper Accepted for Presentation at 43th Annual Conference 2020, Bucharest, Romania
- Ivey Business School and Alliance for Research on Corporate Sustainability (ARCS) 13th Annual Ivey/ARCS PhD Sustainability Academy (virtual design) London, Canada
- Research Seminar at the Center for Economic Behavior and Inequality (CEBI) at the University of Copenhagen;
- Verein für Socialpolitik (virtual conference) on Gender Economics

In 2021:

- 30th Bavarian Graduate Program in Economics Research Workshop, virtual, Overinvestment in the Environmental, Social, and Governance Pillar: Is there a Cost of Being too Sustainable?
- European Accounting Association 2021 Virtual Annual Congress, virtual, Revealing the Social Pillar: Double Materiality, Social Impact, and the Corporate Social Performance – Corporate Financial Performance Relationship.
- The Future of Work: Promoting Dignity and Human Flourishing. 21st International Symposium on Ethics, Business and Society at IESE Business School, Barcelona, Spain.

c) Publications

The following two examples further illustrate the research done at WFI regarding PRME-related topics. A list of all the publications of the WFI chairs dealing with global social responsibility and sustainability can be found in Appendix 2.



Alexander M. Danzer

Auswirkungen der Schulschließungen auf Kinder mit
Migrationshintergrund

Daten des internationalen PISA-Komparativtests 2018 zeigen, dass Kinder mit Migrationshintergrund in Deutschland (insgesamt) schlechtere Leistungen erbringen als ihre Mitschüler ohne Migrationshintergrund (durchschnittlich 13 (Mathematik bis 17 (Leser) Punktepunkte).

LEISTUNGSUNTERSCHIED KINDER MIT
MIGRATIONSHINTERGRUND IN SCHULSYSTEM IN
DEUTSCHLAND

Seit dem Jahr 2018 ist die relative schulische Leistung von Kindern mit Migrationshintergrund gegeben. Dabei verlegen sich jedoch zwei unterschiedliche Trends (vgl. Abb. 1). Die relative Leistungen von eingewanderten Kindern/Migranten der ersten Generation fallen deutlich, während sich bei in Deutschland geborenen Kindern von Migranten (Migranten der zweiten Generation) die relativen Leistungen verbessern, wenngleich langsam. Die fallenden Leistungen der ersten Generation sind vermutlich teilweise durch die verstärkte Pflichtschulverweigerung zu erklären. Im internationalen PISA-Vergleich der Bildungssystemen schneidet Deutschland bei den

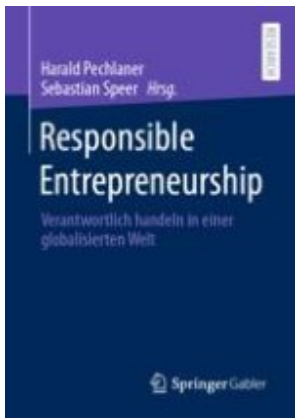
Unterschieden zwischen Kindern mit und ohne Migrationshintergrund schlecht ab. Lediglich vier der 20 OECD-Länder in der Studie weisen eine größere Lücke in den mathematischen Fähigkeiten aus. Die Lücke ist in den ersten Generationen der Migranten der ersten Generation und Zirkelmarkieren über Migrationshintergrund auf. Bei Kindern der zweiten Migrationsgeneration liegt die Kompetenzlücke in Deutschland im internationalen Mittelmaß.

Die Ursachen für spätere einseitige Erfolge im Arbeitsmarkt werden bereits in der frühen Kind- und Schulzeit gelegt (vgl. Heckman 2016). Zusammenfassend weisen schulische Leistungsunterschiede von Kindern mit Migrationshintergrund daher langfristige Chancen am Arbeitsmarkt zu schmälern. Das Migrationserfordernis verweist auf die große Personalökonomische Beschäftigung über Generationen hinweg (vgl. Borjas 1998). Aus diesem Grund sind die bereits vor Ausbruch der Corona-Pandemie bestehenden Leistungsdefizite der Schüler mit



Prof. Alexander M. Danzer, Ph.D.
ist seit 2010 Lehrstuhl für
Migrationsökonomie, wobei
er sich auf die Bereiche
sozialer Ökonomie, so-
zialer Bildungspolitik und
Migrationsökonomie des
Research Institute Ifo

As mentioned in section a), 2020 saw a range a publications on the effects of the Corona pandemic. Pictured on the left is an article by Prof. Dr. Danzer on the effects of school closures on children with a migration background, which appeared in the working series of the ifo Institute.



Also in 2020, Prof. Dr. Pechlaner and his doctoral student Sebastian Speer published a book with the title Responsible Entrepreneurship. On the basis of differentiated dimensions of the concept of responsibility, the authors of this anthology explore various forms of responsible entrepreneurship.

d) Evaluation of Target Achievement

In the area of research, WFI has achieved its 2019 – 2021 goals: further activities in the framework of the “Man IN Motion” project (see section a) 1.), PRME-related research by our research institutes (see section a) 4. and 5.) and the identification of research topics to form an overall research agenda for the Faculty, which is shown by the three research priorities mentioned in the introduction to this chapter. In addition, the University has established further structures to foster interdisciplinary research in the area of sustainability (see section a) 2. and 3.), and the WFI chairs have concluded various research projects related to our research priority on sustainability (see sections a) 6. through 9., b), c) and appendix 2).

For the next reporting period, WFI aims to expand the research focus on sustainability through presentations in formats such as the brown-bag research seminars or science slams, participation in the KU Ethics Center, membership in scientific networks and applications for third-party funding.



VI. Principle 5: Partnership

Principle 5 | Partnership

We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.

Regarding our partnerships, our goals for the past two years were to:

- Develop further cooperations for networking with our target groups: Church and related entities, (local) citizens, economy, policy makers, future generation
- Develop an international platform to promote action learning globally
- Develop a virtual social innovation module.

Since the last reporting period, a number of new partnerships have been formed on the university and faculty level to bring students and faculty together with entrepreneurs and practice partners, to implement innovative teaching formats and to maintain sustainable contact with other universities, schools, business and society. We also continued the initiatives with partners mentioned in our last SIP report by replacing face-to-face events with virtual formats wherever possible. The rest of this chapter only describes the new partnerships, developments and formats established during the reporting period.

a) DG HochN

The newly founded Deutschen Gesellschaft für Nachhaltigkeit an Hochschulen (DG HochN) (“German Society for Sustainability at Universities”) is an association of active individuals and organizations involved in the structural anchoring and implementation of sustainable development at universities. Ingrid Hemmer, who was the KU's sustainability officer for many years, is a member of the board of the DG HochN. The Society emerged from the nationwide research network “HochN”, in which the KU was also one of the first partner universities. This network was supported by the Federal Ministry of Education and Research. DG HochN supports and advises universities and individual actors who are committed to sustainable development in the higher education system and want to contribute through science and application to achieving the United Nations' Sustainable Development Goals. It acts as a platform for exchange and expertise on sustainability at universities and networks across organizational and status groups. DG HochN advises science policy-makers on the implementation of the National Action Plan on ESD (Education for Sustainable Development) and the ESD 2030 Roadmap, and represents the cause of greater sustainability in the German higher education system to scientific, economic and political decision-makers. Currently, DG HochN has developed a paper on sustainable development of and with higher education institutions, which includes recommendations for action based on previous scientific findings and experience. Further information on this topic is available on the Internet at www.dg-hochn.de.

b) German Bishop's Conference

As a members of the working group on social policy issues, Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy, is one of the advisors of the German Bishops' Conference's Commission for Social and Societal Issues (Commission VI). The Commission deals with the following topics: economic and social policy, including family policy; ecology and agriculture; fundamental political issues, the relationship between state and church, and the shaping of the European integration process. The chairman of the Commission is also the



representative of the German Bishops' Conference to the Commission of the Bishops' Conferences of the European Community (ComECE) in Brussels.

c) Scientific Council of the Catholic Academy of Bavaria

In addition, Prof. Dr. Althammer is a member of the Scientific Council of the Catholic Academy of Bavaria. The Catholic Academy of Bavaria – founded in 1957 and jointly supported by all seven Bavarian (arch)dioceses – sees its task on the one hand in keeping church positions present in social discourse. On the other hand, it also aims to communicate the awareness of life and the experiences of our contemporaries to the Church. At the center of the Academy's work are topics, often interdisciplinary, from theology and the Church, philosophy, ecumenism and interreligious dialogue (especially with Buddhism), politics and current affairs, society and the economy, but also the natural sciences and medicine; last but not least, a focus is the examination of contemporary visual art, literature and music. In addition, there are conferences and closed discussion groups. Its Scientific Council consists of 24 Catholic teachers from Bavarian universities and supports the Academy in the statutory task of the scientific deepening of the Catholic understanding of the world. Its members are appointed for a period of five years.

d) Social Innovation Seminar (in coop. with Bayer Cares Foundation and 80:20)

In cooperation with the Bayer Foundations, Achtzig20, and Unconventional Capital, the Professorship of Christian Social Ethics and Social Policy offers two consecutive action learning classes on Social Innovation. The two courses Social innovation I and II lie at the heart of WFI's specialization in Entrepreneurship and Innovation and bring students together with social entrepreneurs from Sub-Saharan Africa. The business models of these start-ups focus on three major social challenges on the African continent: Food and nutrition, small-holder farming, as well as female health and wellbeing. Recently, the action learning approach from the two Social Innovation classes has also been applied to Master thesis projects, whereby Master students dedicate six months to the development of a prototype for a particular start-up partner as part of their final paper.

In order to institutionalize the close collaboration of students and social entrepreneurs, an NGO called "Social Impact Start-up Academy e. V." (SISTAC) was founded (<https://sistac.world/>). It aims to ensure the continuity of these collaborations and represents a platform for exchange, as well as a collection of knowledge gained from the student projects.

Furthermore, the course conceptualization has been extended to the execution of a course program "Social Innovation" at the Virtual University Bavaria (Virtuelle Hochschule Bayern (VHB)) as part of the subproject on Sustainable Organisational Development in the project "Man IN Motion". The KU successfully acquired funding for a 12 month development phase, which ends in October 2021. The course program on "Social Innovation" will be executed together with Hochschule Ansbach and infini Institute and will contain a variety of media contributions on Social Innovation and Sustainability. The program is scheduled to start in mid-October 2021.



SISTAC
Social Innovation Startup Academy

Foundation

What is it?

SISTAC is a platform to connect students and social impact startups. Together with other partners like university scholars and global players, it aims to battle poverty, malnutrition and women's health issues through entrepreneurial approaches.

In close collaboration with the founders of social impact startups, master students from the field of business administration analyze the business models of these startups and develop solutions to address their business challenges. In this endeavor, students and entrepreneurs are supported by a wide network of scholars, practitioners, as well as creative problem solving tools.

The possibility for cooperation between students and entrepreneurs is twofold:

- In a master thesis cooperation, one student develops a business solution for a social impact startup as part of his or her master thesis in cooperation with the founder
- In our Social Innovation classes, student groups of 3-5 work on their partner companies' business model for one semester

Join the powerful network to help attain the UN Sustainable Development Goals!

You would like to learn more or join the SISTAC network?
Please contact us:
eva.vosen@ku.de
<https://sistac.world/>

e) SISTAC

Resulting from Prof. Habisch, Chair of Christian Social Ethics and Social Policy, volunteering as a Chairman of the Board of Trustees of Bayer Cares Foundation, an action-learning approach towards Social Innovation emerged. Beginning in 2018, African Social-Impact start-up founders in the area of women's health and smallholder productivity, winners of different BAYER CARES Foundation programs, were invited to Berlin or Ingolstadt to meet for a 3-day bootcamp with WFI Master students specializing in Entrepreneurship and Innovation. Instructed and supported by course leaders, our students learn more about analytical tools, screen the partner's business models and propose group projects they want to pursue for "their" founders. Subsequently, they develop a minimal viable product and test their critical assumption in contact with local customer groups. Based on this experience, an Action-Learning-Master thesis format was also developed and implemented at WFI. In 2020/21, this program was further consolidated with the new BAYER Foundations' format of a "Women empowerment Award" (see <https://bayerwea.bypulse.africa>), the first competition for female Social-Impact Start-up companies in Africa with several dozens more candidates entering the database. Moreover, a partnership with the international start-up initiative "Get-in-the-ring" emerged, bringing the program into contact with additional candidates. Contentwise, support



potentials for our students were built (supported by BAYER Foundations) – including a network of mentors among BAYER employees as well as access to a CATALIST BOX for professional Innovation Management. Approx. 120 students participated in the Social Innovation courses so far. In 2019, the Social IMPACT START-UP ACADEMY (SISTAC) was founded in Ingolstadt together with external partners (www.sistac.world), which is to be developed into a network of partner universities worldwide with the support of academics, practitioners, speakers and coaches. In 2021, a transfer of the SISTAC methodology to the Purdue University (IN, US) took place. Publications resulted in different paper collections in German and English language.

SISTAC price for Action Learning

On December 18, 2020, the SISTAC Award for Action Learning was granted for the first time to the best group work from the Social Innovation classes, as well as to the best Action Learning Master theses in cooperation with a social impact start-up. Together with the Bayer Foundation and Achtzig20, the projects with the greatest positive impact on their social startup partner, as well as with the greatest innovative strength, were awarded a certificate and a cash prize. The project outcomes designed by the winners ranged from a systematic social impact analysis to a fully-fledged online pharmacy.



f) Action Learning at the Chair of Innovation & Creativity

The Chair of Innovation & Creativity also follows a tradition to infuse Action Learning into its courses, in this case by teaming up with industry partners for class projects, excursions, guest lectures, mini challenges, student consulting projects, and case studies. Students in the summer semester courses worked on innovative team projects in partnership with companies to solve real world problems posed by these partners. Student teams in the “Innovation & Creativity” (Master’s) course worked on an Open Innovation Challenge for STIHL International GmbH and student teams in the “Innovation through Design for Sustainable Solutions” (Bachelor’s) course worked on a project with Rezemo (see section i) below).



g) “Families in Crisis” Initiative

In the wake of the Corona pandemic, federal and state governments enacted a number of measures that placed an enormous additional social, psychological and financial burden on many parents and children through isolation, home office, homeschooling and childcare. Helen Zeidler is not only a research assistant and doctoral candidate at the Chair of Economics, in particular Microeconomics, of Prof. Dr. Alexander Danzer, but also a mother of two children. Thus, she felt the special burden in the past year in her own family and soon realized – beyond the personal concern – the social relevance of this topic.

In May 2020, Helen Zeidler therefore founded the Bavarian regional group of the nationwide initiative “Families in Crisis” in response to the closure of schools and daycare centers. With “Families in Crisis,” Zeidler fights for the rights of children and families as well as educational justice in Germany. She has written open letters to politicians, organized Corona-compliant family demonstrations, published statements and press releases, written articles, initiated petitions and surveys, and held meetings with politicians and experts in which she drew attention to the imbalance in family policy and called for changes.

The commitment of Zeidler and the “Families in Crisis” initiative is not only aimed at Corona measures that take children's rights into account, but also at broader issues affecting society as a whole. Central demands are unrestricted educational justice, children's rights in the Constitution, a family-oriented right to vote and the equality of young and old.

The impact of the work of Zeidler and her fellow campaigners is already clearly visible: Families and children have been getting much more coverage in the news, the initiative “Families in Crisis” has grown to 100 members in Bavaria alone and is also contacted by politicians as an expert voice.

For her extraordinary commitment to the initiative, Helen Zeidler was awarded the KU's Transfer Prize in the category of civil engagement in 2020.



h) Fritz Gutmann Brewery Award

Each year, the Fritz Gutmann Brewery Foundation, together with the Catholic University of Eichstätt-Ingolstadt, awards the annual Gutmann Brewery Award for projects on the topic of sustainability in order to actively promote and honor final theses and research work related to sustainable living and business.

In 2020, the prize for the best thesis on the topic of sustainability from the Fritz Gutmann Brewery Foundation went to Deniz Göktürk for his Bachelor's thesis on "The implementation of the Sustainable Development Goals in the field of accounting". His supervisor was Prof. Dr. Max Götsche from the Chair of Business Administration, Controlling and Auditing.





In his work, Göktürk examines how the SDGs can be successfully implemented in a company's accounting system. He also looks at the resulting benefits and challenges for companies. He supplemented his comprehensive literature analysis with qualitative expert interviews with eight sustainability managers from DAX and MDAX companies. With this practical Bachelor thesis, Göktürk shows how international political sustainability goals can be combined with the financial heart of companies.

i) STIHL Cutting Edge Award

For the second time, students in the “Innovation & Creativity” class broke records in a nationwide Open Innovation Challenge. Four teams out of the nine finalists of the STIHL Cutting Edge Award were from this class. The KU ended up as the only German university with more than one team in finals. Finally, one of our teams, “Refurbished by STIHL” won the GAME CHANGER Award from STIHL for the most sustainable innovation.



A total of 14 teams from the “Innovation & Creativity” Master's course participated in this open innovation competition by STIHL as part of their class project. Apart from presenting the project in class, teams had the opportunity to submit their project to the STIHL Cutting Edge Award. Students had to submit their concept via a pitch deck, develop a website, and a pitch video. More than 350 students from 40 universities and colleges took part in this competition. Each of the finalist teams was mentored by a STIHL manager for over ten days prior to the final competition.

j) Cooperations Linked to Specific Educational, Research and Transfer projects

In addition, the following project-based cooperations were established:

- Chair of Economic Ethics and Social Policy
 - o SOLIOS – Solidarity in Open Societies, joint research activities with Prof. Dr. Thomas Kohler, Boston College;
 - o BMAS – expertise on “Models and Procedures for Retirement Security for Employed Caregivers”;



- FRIBIS research project with Prof. Neumärker, Freiburg;
- Fraunhofer Graduate Research Committee "Microsimulation"
- Chair of Microeconomics:
 - Cooperation with BAUER AG in the field of sustainability and innovation (related to the WFI Summer School);
 - Cooperation with Dr. h.c. Thomas Sattelberger (MP) in the areas of diversity and innovation (related to the WFI Summer School);
 - Consultation on school policy in the Corona pandemic with Minister of Culture Prof. Piazzolo;
- Chair of Service Management:
 - International research cooperation (USA, NL, D) in the area of Bereich Consumer Financial Well-being with a focus on Financial Literacy;
 - Student consulting project for local medical technology start-up Trimatec to market a robust and cost-effective ventilator in the context of the Corona epidemic.

k) Evaluation of Target Achievement

Between September 2019 and August 2021, WFI has developed further cooperations for networking with our target groups, an international platform (SISTAC) to promote action learning globally together with external partners and a virtual course program "Social Innovation" together with Hochschule Ansbach and infini Institute, Hersbruck, thus achieving all of our 2019 – 2021 goals. However, as face-to-face contact with partners was not possible for most of this time period, the partnerships did not result in activities in the same way as would normally have been the case. In particular, joint events for larger audiences suffered because they could only take place in virtual form or had to be cancelled altogether. Therefore, the interpersonal experiences that are an integral part of networking with partners were much less immediate than otherwise.

Our future goals for the next two years are to ...

- Continue our existing initiatives with partners
- Fill cooperations that have suffered from the pandemic with new life
- Increase cooperation with WFI alumni through sustained initiatives in research, teaching, and transfer
- Establish a faculty strategic advisory board that includes alumni and other representatives from national and international academia, business and society
- Strengthen our links with other KU faculties and outside partners through the KU Ethics Center, which is scheduled to open in 2022.



VII. Principle 6: Dialogue

Principle 6 | Dialogue

We will facilitate and support dialogue and debate among educators, students, business, government, consumers, media, civil society organizations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.

As outlined in the previous SIP report, promoting the dialogue between disciplines, denominations, nations and culture is key to the KU as a Catholic university. In the faculty development plan, WFI has defined industry, research scholars, the Church, citizens, policy makers, NGOs and the future generation as key stakeholders for our Third Mission and transfer activities.

For the 2019 – 2021 reporting period, WFI set itself the following goals related to the dialogue with and between our stakeholders:

- To organize forums, workshops and other events in order to establish a dialogue on PRME-related topics with partner institutions from science, business and society and the general public.
- To initiate new formats and strengthen the exchange of knowledge between science, politics, business and civil society in the Ingolstadt region
- To carry out projects in cooperation with other faculties, e.g. in the context of the “Man IN Motion”) project and other structures connecting different units at the KU.

In the following sections, the events (co-)organized by WFI or with a particular relevance for the Faculty are described in more detail.

a) **Dies Oeconomicus**

On November 13, 2019, WFI celebrated its 30th anniversary by inviting students, faculty, staff, partners and the general public to a *Dies Oeconomicus*. The event was coorganized and sponsored by the Friends of WFI (“Förderkreis der WFI”).

In his welcome speech, the chairman of the friends’ association, Prof. Dr. Tropschuh from AUDI AG, described the association’s commitment to the use of the historical Georgianum building in Ingolstadt for the location of the future KU Ethics Center. For the future, he explained, the Friends of WFI have set themselves the goal of further strengthening the regional dialogue – for example, by continuing to support the *Dies Oeconomicus* – and particularly focusing on the promotion of students.

Prof. Dr. Gien, the President of the KU, and Mayor Wittmann of the City of Ingolstadt acknowledged the role of the Faculty against the background of changes in society and the world of work – also with regard to questions of digitization and mobility. This topic was taken up in a speech by the Dean, Prof. Dr. Dr. Burger, who stressed the importance to get involved in the democratic discourse on the further development of the economic framework, explaining that the “visible hand” of the law is needed so that the “invisible hand” of the market can act for the benefit of all. “When we as a Faculty conduct research and teach business administration and economics, we also want to help our graduates become aware of the importance of an ethos of action in the economy,” Professor Burger said. “The guiding principle of ‘business and economics oriented toward people’ applies; the carrier and goal of the economy as an institution must be the human person.”



In his entertaining keynote speech “Think Limbic! The unconscious sides of corporate success,” psychologist and brain researcher Dr. Hans-Georg Häusel addressed fundamentally human aspects that are also taken into account in marketing and corporate management.

At the end of the event, WFI faculty and staff, students, alumni, former staff members, members of the other KU faculties and central units, the Friends of WFI, and representatives from the Church, the City, local politics, local business, schools and other universities met for a networking reception.



b) Days of Sustainability

On Saturday, November 9, 2019, the future forum “Climate & Sustainability” of the KU and the Technische Hochschule Ingolstadt (THI) took place in the context of the Days of Sustainability. The Chair of Christian Social Ethics and Social Policy participated with a poster on current research projects in the context of sustainable development.

The KU also participated in the Virtual Sustainability Days 2020 of the City of Ingolstadt from November 30 through December 4, 2020, during which the Chair of Business Administration, Management Accounting and Auditing gave a lecture on “Sustainability in global supply chains – current discussion on a supply chain law” with subsequent discussion.

c) State Garden Show

Under the title “Inspiration Nature”, the State Garden Show in Ingolstadt offers a varied program of exhibitions and events with many references to the theme of sustainability from April 21 to October 3, 2021. The KU is presenting itself with its own pavilion on the grounds under the motto “Education for a future worth living”. WFI is contributing exhibits linked to the following topics:

- Designing Logistics Sustainably



- CO₂ tax – Can Taxes Save Our Planet?
- Social Innovation, with focuses on nutrition, telemedicine and women's health
- Sustainability in China
- Economic Decisions
- Public Goods vs. Private Goods.

In addition, the KU is offering a diverse program with presentations, hands-on activities, discussions and performances. For instance, the cluster Sustainable Development in the KU project “Man IN Motion” presented the sustainability research work on September 4, 2021 and offered a quiz on sustainability together with the student group “Think Sustainably!” and the community garden project at the KU.

Moreover, a sustainability trail awaits visitors on the grounds of the State Garden Show, which the KU developed together with THI and the Institute for Applied Sustainability (INAS) as part of the “Man IN Motion” project. The teaching and learning trail offers knowledge and everyday tips under the motto “Acting sustainably can be so easy!” Thus, the trail stations provide recommendations on the topics of mobility, nutrition, waste avoidance, consumption and many other areas of everyday life. There is also an online platform where further information can be found. A QR code on the course boards makes it easy to access the site www.nachhaltigkeitsparcours-ingolstadt.de. There is also a guide for teachers, which contains information on the topics and on the real and virtual tour. The virtual version of the trail has been designed as a long-term knowledge platform for sustainable development.

d) Economists’ Call on Education in Times of Corona

In May 2020, at the beginning of the Corona pandemic, leading (education) economists around Prof. Dr. Simon Wiederhold and Prof. Dr. Alexander Danzer from WFI joined forces to draw attention to the expected enormous learning losses due to school absenteeism or virtual classes and to demand a prioritization of face-to-face education at schools from the side of policy makers. Under the title of “Enabling education! Teaching and early childhood learning despite partially closed schools and daycare centers” the call also proposed measures in the short, medium and long term to stem skills losses and counteract a rise in educational inequality. The call was signed by more than 90 economists from all over Germany and discussed on SPIEGEL online and elsewhere. It is available online at https://www.ifo.de/DocDL/2020_05_04_Wößmann_et_al.pdf

e) Driverless Project

WFI has been participating in a joint project with partners including Audi, THI and the City of Ingolstadt dedicated to the mobility of tomorrow and funded by the German Federal Ministry of Transport and Digital Infrastructure with the title SAVE (“Functional and Traffic Safety in Automated and Connected Driving”). The aim of the project is to develop a virtual model of the Ingolstadt region that will serve as a basis for the development of automated and connected driving in an urban environment and also take social issues into account.

As part of “SAVE”, Frederica Janotta, research associate at the Chair of Service Management, has been focusing on the acceptance of autonomous driving from the perspective of drivers and pedestrians. Her goal is to communicate this very complex, technical topic to a broad audience.

Frederica Janotta and her team have succeeded in this transfer to society primarily through the “driverless” project, an interactive exhibition on issues surrounding automated and connected driving. Together with her colleagues, Janotta set this up as an interactive showcase



in a former store in Ingolstadt's pedestrian zone. The aim of the showcase was explicitly to promote social dialogue on autonomous driving in the Ingolstadt region and beyond. Since all of this took place during the Corona pandemic, a virtual tour of the store was also programmed. In addition, numerous other transfer formats such as lectures and discussion rounds were carried out as part of the “driverless” project. For her work in the “driverless” project, Frederica Janotta was awarded the KU Transfer Award in the category “Scientific Communication”.

f) Tourism Futures

Due to the ongoing Corona pandemic and the resulting switch to digital events, the Eichstätt Tourism Talks did not take place in a purely local setting as usual, but were held in digital format in 2020 and 2021. In addition, this year, the two-part “Tourism Futures” event was held in cooperation with Australia's Curtin University on April 27, 2021, addressing an international audience and thematically focusing on the impact of the COVID-19 pandemic on tourism as well as potential future scenarios. This was followed by the 32nd Eichstätter Tourismusgespräche (Eichstätt Tourism Talks), which featured regional and national speakers, addressing the topics of citizen participation, sustainability and digitization in tourism.

Moreover, against the background of new and alternative concepts for an integrated view of habitat, location and destination, the Chair of Tourism organized a hybrid expert congress on the relationship between location and tourism marketing on July 8, 2021, under the title “Location:City:Destination – Towards a Hospitality Ecosystem” together with Tourismus NRW, the tourism organization of the state of North Rhine-Westphalia, as part of the FLOW.NRW project, which is funded by the Ministry of Economy, Innovation, Digitization and Energy of the State of North Rhine-Westphalia.

g) Research Workshop “International Accounting and Sustainability Reporting”

On December 10, 2020, WFI researchers met virtually with colleagues of the University of Hamburg in the 3rd research workshop on “International Accounting and Sustainability Reporting”. Research associates and professors from the following three WFI chairs participated in the event: the Chair of Corporate Governance, the Chair of Business Administration and Management Accounting and the Chair of Business Administration, Management Accounting and Controlling.

h) IN-Q Workshops

IN-Q, a new association co-founded by Professor Shashi Matta, Chair of Innovation and Creativity, and Professor Jens Högrove, Chair of Service Management, launched two Workshop Series, “I Can Do This” and “Future Forward”. The first two workshops on Zoom were attended by over 250 attendees from ten different countries. IN-Q aims to bring meaningful and cutting-edge experiences to students, alumni, and organizations by engaging thought leaders from national and international companies and from academia, through workshops, experiential learning events, research / consulting projects, training sessions, networking events, fireside chats and more to benefit students, alumni, working professionals, and executives.



i) Preparing the Next Generation for the Future of Work

On December 3, 2020, WFI along with IN-Q, Achtzig20, the KU and “Man IN Motion”, hosted a digital event on “How to Educate and Prepare the Next Generation for the Future of Work.” This thought leadership event, “Erlebe Zukunft Jetzt (Experience the Future Now)” included the voices of all major stakeholders: a policy maker, two high school pupils, a school principal, a university president, two university professors, and three industry executives. The event recorded 210 registrations and outstanding participation by the audience in the Q & A feature with 121 questions submitted during this 90-minute interactive event.

Prof. Dr. Jens Hogreve served as the master of ceremonies for the event that opened with three short speeches intended to provide diverse perspectives on “How to Educate and Prepare the Next Generation for the Future of Work.” One of the three speeches was by Prof. Dr. Shashi Matta, who posed and discussed six thought-provoking questions on the topic – 1) Can education start a revolution? 2) Is education the great equalizer in the world? 3) Can education solve the world’s most urgent problems? 4) Is our current education system in schools and universities ready for the challenges of the future? 5) What, according to latest research, are the most important skills for the future of work? and 6) How can we best prepare the next generation for the future of work and society? The two other speeches were by Benedikt Schmitz, a high school pupil student from Ingolstadt and member of the Fridays For Future movement, and Florian Holste, CEO of Achtzig20.

“Numerous think tanks agree that in the future, problem-solving and critical thinking, creativity, and emotional intelligence will be the most important skills to thrive and succeed. However, the current education system is obsessed with testing and memorization,” said Professor Matta during his speech. “How can our education system teach these skills to future generations?” he asked to the panel that followed.

The panel included KU President, Prof. Dr. Gabriele Gien, Dr. Reinhard Brandl (member of the Bundestag from Ingolstadt), Edith Philipp-Rasch (principal of Reuchlin Gymnasium which is a leading high school in the region), Donal Doyle (head of IT at HiPP), and Johannes Berle (high school pupil from Katharinen-Gymnasium in Ingolstadt), and was moderated by Maximilian Mahr (a partner at Achtzig20).

j) Exchange between Students and Entrepreneurs

Students had the opportunity to learn from 8 different visiting guest speakers from Germany and the USA as part of our Master course, “From Idea to Commercialization: Start-up School“, during the 2020/21 winter semester. Each of these 8 guests was an expert in the field of Entrepreneurship and Innovation. The list included successful and serial entrepreneurs, the CEO of a digital incubator, and a legal expert on startups and new ventures.

k) YES! – Young Economic Summit

The Chair of Economics, esp. Public Finance, and the Chair of Economics, esp. Macroeconomics, continued their cooperation in the YES! project under the patronage of the Federal Ministry of Economics and Energy and in cooperation with the Munich ifo Institute. The YES! – Young Economic Summit is the largest German school competition on economic and social challenges for teams of the grades 10 to 12. Students, in close cooperation with researchers of renowned economic research institutions, develop their own solutions for regional and global challenges in the economy, society, politics and environment. They present their ideas



at regional conferences and discuss them with experts from the fields of business, politics, academics and international institutions. In the last two year, students within our partnership with YES! were asked to deal with the following topics:

- “Improving Equality of Opportunity: Key to a fair society?”
- “Tax Compliance”
- “Promoting Sustainable Digitization at Schools”.

I) Student initiatives

As shown in the last SIP report, WFI students actively engage in various student initiatives dedicated to the exchange on topics of global social responsibility and sustainability with business, society, education, science and other stakeholders.

1. DenkNachhaltig!



**DENK
NACHHALTIG!**

DenkNachhaltig e.V. (“think sustainably!”) is the student organization for sustainability at WFI and as a strong community, helps to establish approaches for sustainable action. In multifaceted projects together with members of the University as well as external actors from business, society, politics and science, sustainability is made tangible.

DenkNachhaltig! e.V. is committed to ensuring that the university community thinks and acts sustainably, acting as contact and providing expertise. Despite the Corona pandemic, many events have been held online in the recent semesters. These include the Mental Wellbeing weeks, the lecture series "Sustainable Finance", lectures by Salzwasser – a sustainable fashion company –, Allianz and an organized impulse lecture on the topic of sustainability in an Ingolstadt day care center. Moreover, DenkNachhaltig has been networking with other sustainability initiatives both locally and Bavaria-wide and has established a long-term cooperation with the City of Ingolstadt. More information can be found at <https://denknachhaltig.de/> with blog and upcoming events or on the social media channels @denknachhaltig.





2. UNICEF Campus Group at WFI



Normally, the Unicef university group with its 100 members plans several events every semester. In the winter semester of 2019, greeting cards were sold at the Ingolstadt Christmas

Market, and the faculty Christmas market was stocked with a variety of small items to collect donations for Unicef campaigns. A "Profs on the Deck" party was planned, but could not take place until the summer semester. Due to the Corona pandemic, it was not possible to organize any events or activities in the summer semester 2020 and winter semester 2020/21. Since every Unicef event has a donation purpose and this is difficult to track through online events, no online events took place.

In the summer semester 2021, it was still difficult to organize own events, but it was possible to support a Germany-wide donation campaign for the provision of vaccine doses in needy countries by distributing donation boxes and posters at doctors' offices and pharmacies.

3. WFI Consulting Cup



The WFI – Consulting Cup was founded in 2007 as a student organization of WFI. Every year in November, a dedicated team of students organizes a case study competition in which renowned partner companies meet ambitious students.

The WFI Consulting Cup has the motto: "1 case study – 12 teams – 24 hours". Within 24 hours, the students work on a case from the daily work of a consultant, which is provided by one of WFI's partner companies. The first day of the event is dedicated to getting to know each other, including a speed-dating between partner company and the participants so that the students will be able to exchange ideas with various management consultants. The participants are prepared for the processing of the case through workshops, before the official rules are announced and the case is issued. During the 24-hour processing time, the twelve teams retreat into team rooms specially set up for them, and the management consultants can gain an impression of the students' working methods. The teams then compete against each other in several rounds of presentations, presenting their case study solutions to all the assembled participants, partners and guests of the WFI Consulting Cup. At the end, a jury of experts decides which team wins the prize money.

By switching to online formats, the event could be continued during the pandemic. The WFI Consulting Cup will be held for 14th time this year between November 25 and November 28, 2021.

4. WFI Summer Challenge

Every year the WFI Summer Challenge e.V., a registered club formed by WFI students, connects students from WFI and other business schools from all over Europe with prestigious companies from various industries to engage in sports activities – and also strengthen the solidarity between students and alumni. With around 1,000 participants it is one of the biggest events organized entirely by students.



The event benefits from the relaxed atmosphere at the lake of the recreational area in Ingolstadt. Two different participation categories are offered – some in sports and one in strategy and creativity, which encourages students to be part of an exciting weekend. To sum it up: students enjoy the spirit of summer, foster their network, and spend time with their future colleagues. More information is available at #ReadyToAccelerate and www.summerchallenge.de. Due to the pandemic, the event had to be cancelled in 2020. In 2021, the event took place in a different form, with some of the components in a virtual format and in line with strict hygiene regulations.

5. Finance Network – FNI®

The Finance Network– FNI®, founded in 2005, is one of the largest non-profit finance clubs in Germany. It counts several hundreds of members at more than five universities, one of them being WFI, and more than 50 voluntarily committed students. The objective of FNI is to further promote education in Finance and Banking.

Not only does Finance Network invite top-class keynote speakers to different universities, but it has also established various educational initiatives including a practical-oriented seminar for high-school students and TripleThree GrowthShares, a real money portfolio with an invested capital of more than €250.000 that the club manages.

In 2020, FNI developed FinCert®, an educational seminar offered throughout Europe, the contents of which are also covered in "Börse hautnah", a seminar for high school students. It provides students with a short overview about the stock market and different investment products in four seminars: Stock Market Basics, Basic Financial Products, Stock Market Specifics and Specific Financial Products, using interactive teaching methods within an online platform. Participants who have successfully passed an examination receive an official certificate of completion.

Besides that, FNI published an ESG guide, hosts stock pitch competitions and organizes events including workshops and case studies together with its renowned partner companies. In addition, Finance Network also offers its members a variety of free magazines.

6. WFI Entrepreneurs

The WFI Entrepreneurs, founded four years ago, want to inspire students and graduates to found their own company and pursue a career in the start-up sector. In close cooperation with WFI's alumni association IN Kontakt, they have been organizing fireside evenings, where students are given the opportunity to get in touch with companies and entrepreneurs in an informal atmosphere. Topics include "Starting a business in different phases of life", "Digitalization 4.0" or simply "Financing start-ups". Due to the pandemic, the fireside evenings have been conducted in virtual format recently.

7. Rotaract Club Ingolstada

The Rotaract Club Ingolstadt is an active club of young, committed people from Ingolstadt and the surrounding area dedicated to the Rotaract pillars of "Learn-Help-Celebrate" through lectures, events and social actions. The members usually meet twice a month for lectures or excursions and organize their own social projects several times a year, for example a joint visit to the cinema with children from the food bank. This organization also switched to virtual formats in the pandemic, such as an online cooking event.



m) International Dialogue

WFI continued its commitment to the Summer School in Morocco co-sponsored by Hanns-Seidel-Foundation (HSS) and the Practical Wisdom Society (PWS). In October 2019, the 2nd Annual Interdisciplinary Summer School took place in Casablanca, Morocco, under the Theme "Identity in Transition". The primary objective of the Summer School was to facilitate learning from diverse research perspectives on identity. Prof. Dr. Shashi Matta from the Chair of Innovation & Creativity conducted several research sessions. The event provided a vibrant and engaging environment that inspired Ph. D. and advanced Master students to develop their research ideas, which they then presented at the workshops.

In May and December 2019 and in December 2020, Dr. Andreas Hellmann from Macquarie University, Sydney, Australia, was a guest lecturer for the Bachelor course "Behavioral Accounting". Furthermore, the Chair of Business Administration, Management Accounting and Auditing is working with him on the joint research project "Enhancing the credibility of sustainability reporting".

n) Evaluation of Target Achievement

As demonstrated by the examples in the previous subsections, WFI achieved its goals to organize forums, workshops and other events in order to establish a dialogue on PRME-related topics with partner institutions from science, business and society and the general public, including projects in cooperation with other faculties in the context of the "Man IN Motion" project and other structures connecting different units at the KU, in the context of which new formats for the exchange of knowledge between science, politics, business and civil society in the Ingolstadt region have been established.

Similar to student exchange and partnerships, however, dialogue and debate with interested groups and stakeholders on critical issues related to global social responsibility and sustainability suffered from the pandemic as most activities had to be limited to online formats during the past three semesters. For example, after the anniversary event in 2019, the Faculty and the Friends of the WFI had agreed to host the *Dies Oeconomicus* annually or biannually. This plan had to be suspended as the organizers feel that without face-to-face networking opportunities, the event will not achieve its purpose to foster an exchange and critical dialogue between educators, students, business, the Church, policy makers and citizens. Similarly, the "Eichstätt Dialogues" and the "Long Night of Business and Science" as well as many activities organized by the student initiatives had to be cancelled since March 2020.

Our goals for the next reporting period are to ...

- Reintroduce the *Dies Oeconomicus*
- Leverage the two research institutes at the Faculty and the Ethics Center as platforms for networking with our target groups in the area of Third Mission
- Leverage, and actively engage with successful initiatives at the University (Green Office, Sustainability Office)
- Develop new formats in order to discuss current topics of ethical relevance with different stakeholders
- Promote student initiatives in the field of sustainability and ethical entrepreneurship.



Our medium-term goals are to ...

- Shape the University's and Faculty's profile as publicly perceived forum for practice-oriented ethical discourses
- Become a competence center and creative source of ideas for sustainable and ethically responsible action.



VIII. Principle 7: Organizational Practices

Principle 7 | Organizational Practices

We understand that our own organizational practices should serve as an example of the values and attitudes we convey to our students.

Similar to the University as a whole, WFI puts a strong emphasis on family friendliness, equality and sustainability. By defining “Family Friendliness, Equality and Diversity” as one of the six strategic pillars in the strategic plan for the coming years, we have committed ourselves to building an inclusive, supportive, collaborative, and communicative culture with family friendly policies, and an emphasis on equal opportunity and diversity. Sustainability has long been a cross-sectional topic that permeates all fields of action (see also the previous chapters). In 2021, WFI also formulated its own contributions toward the sustainability goals of the KU. While WFI did not set specific goals in the area of organizational practices for the period 2019 – 2021, the structures established in previous reporting periods have led to significant progress at both the University and the Faculty level as will be demonstrated in the following subsections.

a) Sustainable University

As described in our last SIP report, the KU has been awarded as an exemplary learning location for sustainable development by the German UNESCO Commission and the title “Fairtrade University” by Fairtrade Germany. Moreover, the KU was the first university in Germany to introduce the holistic sustainability management EMASplus (Eco-Management and Audit Scheme). The University compiles annual sustainability reports, which are available on our website: see <https://www.ku.de/unileben/nachhaltige-ku/nachhaltigkeitsbericht> (in German).



In March 2021, the KU has been successfully certified for its sustainability management in accordance with the “EMASplus” standard for the second time. This means that the KU remains the only university in Germany to be certified as having implemented the associated, comprehensive standards.

Compared to the regular “Eco-Management and Audit Scheme” (EMAS) of the European Union, this elaborate audit procedure, which the KU voluntarily undergoes, expands environmental management to include social and economic aspects. This entails an obligation on the part of the KU to have economic, ecological and social effects systematically reviewed by external parties on an ongoing basis and to continuously optimize them. For example, compliance with human rights is ensured by a procurement guideline. When purchasing equipment or office materials, the KU involves suppliers and contractual partners in order to comply with ecological and social standards. In addition, certification requires that the KU has a holistic system for sustainability management.

The fundamental challenge of certification is to permanently systematize the relevant processes for the KU as an overall organization and to further develop criteria that also make social aspects measurable. The self-image of sustainability is also directed inward – for example, through the establishment of a health management system or in relation to the opportunities for student participation offered by the new Green Office (see section V a), among other things. This expanded understanding of sustainability is also reflected in the KU's new overall sustainability concept, which was adopted last year. While the 2010 version still covered the three areas of research, teaching and campus management, the concept, which



extends to the year 2030, now defines additional goals for the areas of governance, transfer and student initiatives and engagement (see <https://www.ku.de/en/campus-life/sustainability>). The concept is intended as a long-term strategy to raise awareness of sustainable development issues among KU employees and its students as future decision-makers.

For the implementation of the overall sustainability concept and the further development of the KU into a sustainable university, the Steering Group “Sustainability and Fair Trade” plays a leading role. From WFI, Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy, and Prof. Dr. Thomas Setzer, Chair of Business Administration and Business Informatics, as well as the student organization “DenkNachhaltigkeit!” (see chapter VII) participate in the steering group.

b) Family-friendly University

The KU attaches great importance to equal opportunities for students with children as well as for employees with children as demonstrated by the “family-friendly university” certificate, the charter “Family in the University”, the “Family-friendly University” working group and its Central Institute for Marriage and Family in Society (ZFG) (see 2017 – 2019 SIP report).

Over the past two years, a number of new measures have been implemented. In 2020, the KU acquired two KidsBoxes. The KidsBox is designed as a mobile children's room and equipped for babies and children up to primary school age (<https://my-kidsbox.de/>). It can be used if employees bring their children to the workplace or if they would like to organize childcare for an event. This is intended to further facilitate reconciliation of family and work, both at the main campus in Eichstätt, as well as at the WFI campus in Ingolstadt.

During the COVID-19 crisis, the KU implemented a number of ongoing immediate measures to support students, academic staff, and professors with children. Female employees who are particularly burdened during the Corona crisis because of limited availability of childcare through partial or complete closure of daycare centers, kindergartens or elementary schools receive up to 30 auxiliary hours of support upon request. Furthermore, female students, academic staff and professors who have experienced care bottlenecks as a result of the Corona crisis are relieved by subsidies for babysitting costs, if no other care is available, or if parents cannot or do not want to send their child to the childcare facility due to the pandemic (e.g. if the child or relatives belong to a risk group).

c) Support for Students with Disabilities

Students with disabilities can visit the Psychological-Psychotherapeutic Advisory Office of the KU, which is supported by the Studentenwerk Erlangen-Nürnberg and the Catholic University of Eichstätt-Ingolstadt. It helps, for example, with difficulties in studying and in connection with examinations, stress management, contact problems, partner problems, problems with parents, eating disorders, questions about addiction and dependencies (e.g. nicotine, alcohol, Internet), loneliness, depression, guilt, anxiety, suicidal thoughts, psychosomatic complaints etc.

Moreover, the KU has its own representative for disabled persons, to whom students with disabilities, e.g. wheelchair users, people with walking and sight impairments, as well as people with language, writing and learning difficulties, can turn for advice on questions concerning studies and examinations or other problems. The Representative for Students with Disabilities's role is to ensure that any disadvantages that may arise for the students concerned can be avoided. In addition, the Representative advises the committees, institutes and faculties on developing the study conditions in such a way that students with disabilities and chronic illnesses have the opportunity to successfully design and complete their studies. Suggestions



and applications for the avoidance of disadvantages for students with disabilities will be forwarded to the responsible bodies of the University.

d) Equality of Opportunity

The KU has defined the key objective of achieving (gender) equality in all its facilities and decision-making processes and supports career development of women. For this purpose, the KU has developed an equal opportunities concept consisting of a structural analysis of the current situation at the University regarding diversity and inclusion. It also states concrete goals and measures aiming at increasing the number of female professors at KU, supporting young female scientists, creating a family-friendly university as well as raising awareness on gender-related questions among university members (students and faculty). Partly, these efforts have already been recognized: The KU repeatedly gained the “family-friendly university” certificate as well as a recognition by the German UNESCO Commission as an exemplary learning location for sustainable development.

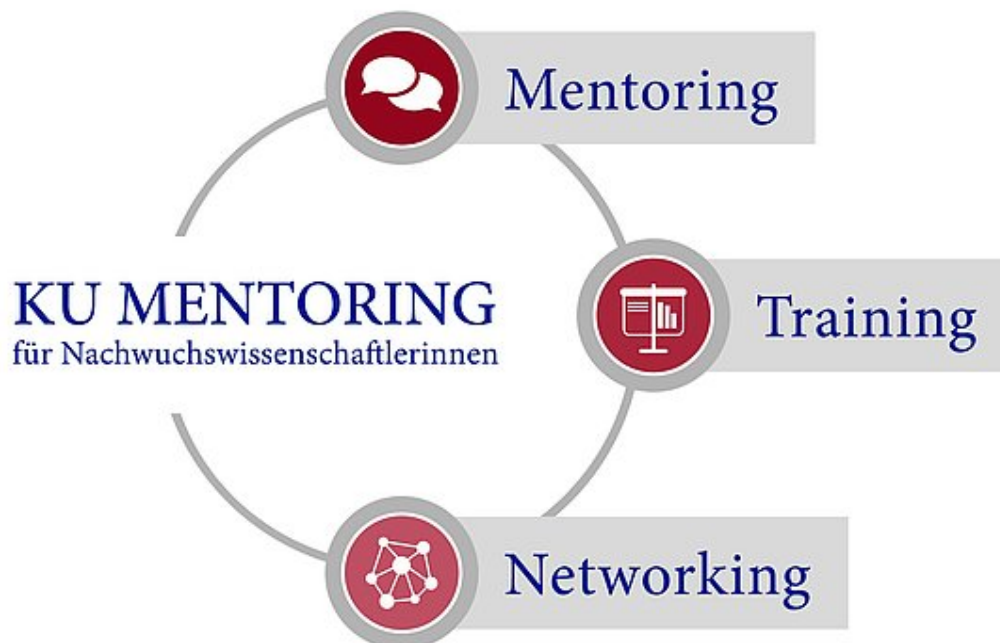
On a faculty level, WFI has made “Family Friendliness, Equality and Diversity” an integral part of its strategic plan in its endeavor of attaining international accreditation. Thereby, WFI commits itself to building an inclusive, supportive, collaborative, and communicative culture with family friendly policies, emphasizing equal opportunity and diversity through concrete measures to be implemented in the course of the accreditation programme.

In the reporting period, WFI and the University as a whole have introduced new programs and activities to promoting the compatibility of family and work, gender equality and diversity at all hierarchical levels.

1. Mentoring Programme for Young Female Scientists

As one of the measures to keep more women in the science system after they have earned their doctorate and to increase their presence at all levels of qualification, the federal and state governments launched the Female Professors Program. The program works on two levels: It increases the number of female professors and also strengthens the gender equality structures at German universities through additional measures that promote gender equality (e.g., gender-sensitive appointment guidelines, scholarships for young female scientists or child-care services). Universities qualify for participation in the program through gender equality concepts that are externally reviewed. The KU successfully applied for funding for its mentoring program in the Female Professors Program. The mentoring program is part of the “Forum Mentoring” and supports its quality standards in mentoring.

With the new KU Mentoring Program, the University actively supports young female scientists who are planning an academic career. Both female doctoral students in the final phase, as well as female scientists after their doctorate can apply for the 12-month program. The program consists of three modules: exchange with a scientifically experienced person (mentoring), participation in a specially designed qualification program (training), and active networking among the participants (www.ku.de/mentoring).



At the beginning of the program, the mentees, accompanied by the program coordinator, establish contact with a mentor who is deliberately not employed at the KU, but at another university or non-university research institution. The program is not intended as a substitute for professional mentoring at the KU. Rather, the exchange with contact persons outside of everyday life is intended to give the young female scientists the opportunity to recognize their own competencies and to discuss career challenges in a confidential contact.

The goal is to gain insights into scientific structures and subject cultures and to expand one's own network. Both the relationship of the mentoring tandems and the connections between the participants of the program are to be strengthened through joint events. In addition, there are several workshops on central career topics – such as the acquisition of third-party funding, training for job applications or leadership issues. Not only do mentees benefit from the relationship, but mentors also derive personal and professional benefits from their involvement. For example, they expand their consulting and gender competence by taking on additional responsibility as a leader. In addition, they gain insights into the life and work worlds of young scientists as well as into specific fields of research.

2. EmpowerIN

In March 2021, a new student organisation called “empowerIN – the diverse network” was established. Its goal is to build a network for students and WFI stakeholders with diverse backgrounds. The concepts of diversity, equality, inclusion, and tolerance should be promoted in the work of the organisation by hosting events and workshops as well as advocating for these goals in everyday student life, lectures, and faculty bodies.

The group wants to raise awareness for issues of inequality arising from gender, race, ethnicity, sexuality, social background, disabilities, and appearances, and their intersections as well as other issues in the context of diversity. Its work so far includes a manual for diverse teach-



ing and an event with a guest speaker on the intersection of gender and immigration background in the financial sector. In the upcoming semesters, the organisation aims to provide further education and insights into topics related to diversity for the empowerment of persons within and outside the organisation. EmpowerIN is led by an all-female board and has flat hierarchies that enable democratic decision-making, reflecting the organisation's values of equality and transparency.

empowerIN

das diverse netzwerk

3. Gender & Diversity Talk Series

A new series of talks on gender and diversity provides a platform to discuss topics that are important for women in their everyday life at our Faculty, as well as for their further professional career. The focus is on a regular exchange of knowledge with speakers from a wide variety of fields, but also to facilitate networking and exchange. In 2020 and early 2021, two events of this kind took place at WFI:

Female Entrepreneurship Talk (December 3, 2020)

Panelists: Stefanie Brandl (CellUnite GmbH), Rebecca Guttman (CreaTech GmbH), André Habisch (Professor of Christian Social Ethics and Social Policy at WFI), Franziska Reh (Uncap GmbH)

Moderated by: Eva Vosen

Female entrepreneurs play a key role in shaping a sustainable future. In Sub-Saharan Africa, social innovation has started to be driven by young women who tackle societal problems with entrepreneurial solutions. Locally, female entrepreneurs gain increasing importance for the economy. However, young women often lack role models and encouragement to pursue an entrepreneurial career.

Within the Sustainability Week (see the previous chapter), we discussed the role of female entrepreneurs for a sustainable future: What makes a female leadership style unique? Why are female entrepreneurs crucial in a world of volatility and insecurity? Why should you start your own company?



3 DECEMBER 2020 PANEL DISCUSSION FEMALE ENTREPRENEURSHIP



THE WOMEN AND
EQUALITY OFFICERS OF
WFI AND PROF. DR.
ANDRÉ HABISCH INVITE
YOU TO DISCUSS THE
ROLE OF FEMALE
ENTREPRENEURS FOR
A SUSTAINABLE
FUTURE WITH LEADING
FEMALE FOUNDERS

3 DECEMBER 2020
FROM 4PM UNTIL 5PM
VIA ZOOM

Women in Science Talk (February 22, 2021)

Panelists: Prof. Dominika Langenmayr, Prof. Kathrin Schlemmer, Dr. Magdalena Schönweitz

Moderated by: Eva Vosen

How can women conduct their own in research? What kind of support is available for young female researchers? How is discrimination against women in science dealt with? These and other questions have been discussed in the first lunchtime session of the new WFI Women's Network together with Prof. Dr. Dominika Langenmayr (Chair of Economics, esp. Public Finance), Prof. Dr. Kathrin Schlemmer (Women and Equal Opportunity Officer of the University) and Dr. Magdalena Schönweitz (Research and Tenure-Track Officer at the Research Service Center).

4. Gender & Equal Opportunities Newsletter



Neues von den Frauen- und Gleichstellungsbeauftragten der WFI

The Women and Equal Opportunities Officers at WFI, Eva Vosen and Christina Langer, introduced a gender and equal opportunities newsletter on the topic of women's and gender equality at the Faculty as well as KU-wide. The aim of this newsletter is to facilitate exchange of information about innovations, further education, funding opportunities, mentoring programmes as well as initiatives on this topic. The newsletter gets posted at regular intervals.



5. Gender-Sensitive Language

Language serves as an essential means of communication, understanding and comprehension. In addition, language conveys social norms and values and thus creates consensus. By using clear and distinct language, misunderstandings can be reduced to a minimum.

Linguistic equality of the sexes is of indispensable importance for successful equality of men and women. Especially in the university context, progressive thinking in the sense of setting an example should be a matter of course. Gender-sensitive language should pass from there into general usage in order to emphasize and clarify equality. For this reason, the KU developed guidelines for gender-sensitive language.

By addressing all genders at the University through inclusive language and formulations, a gender-sensitive form of expression finds its way into science and research, but also into everyday university life.

6. Promotion of Female Social Entrepreneurship in Teaching



The promotion of female role models and encouragement of innovation in empowering women has also strongly manifested itself in the course “Social Innovation”. The course’s contribution to the topic of gender diversity is twofold: First, by working closely together with female-led social start-ups and advising them in developing a sustainable business model, the students of the course are strongly sensitized to the importance of women’s health and wellbeing in African countries. Second, by consciously selecting female social entrepreneurs for this programme, it is the aim of this course to actively support female entrepreneurs in Sub-Saharan Africa. This is done, for example, through selecting the start-up partners from a pool of applicants to the Bayer Women Empowerment Award (<https://www.bayer-foundation.com/wea>). Recently, the action learning approach from the two Social Innovation classes has also been applied to Master thesis projects, whereby master students dedicate six months to the development of a prototype for a particular start-up partner as part of their final paper (see chapter VI).



e) Evaluation of Target Achievement

WFI did not set itself specific goals in the area of organizational practices for the reporting period apart from contributing to the University's overall efforts to promote family friendliness, equality and sustainability. However, as has been shown above, both the University and the Faculty have not only maintained existing formats and structures in aid of these goals, but further developed the process of sustainability management and reporting and introduced many new measures for promoting equality of opportunities.

With the strategic pillar of "Family Friendliness, Equality and Diversity" and the faculty sustainability goals, WFI has now given more prominence to organizational practices, defining the following medium-term targets:

To ...

- Eliminate structural disadvantages at student level, non-professorial academic staff level and professorial level
- Increase the diversity rate across faculty and staff at WFI
- Implement a gender equality promotion plan
- Introduce more family-friendly working arrangements, including teaching hours and faculty meetings
- Increase the number of young female researchers at the faculty
- Empower faculty female researchers with mentoring, networking and other research support
- Consider sustainability concepts and projects in recruitment and appointment procedures at the WFI
- Implement the new "Erasmus+ green" program components; among these are the Erasmus without Paper initiative (aiming at a completely digitized exchange of student mobility data between all involved universities), additional allowances for climate-friendly travel, measuring and improving our outgoing students' ecological footprint during their mobility and raising participants' awareness of environmental and climate issues.

For the short-term, our goals are to ...

- Contribute to sustainable campus operations by completely digitizing the application and selection process for prospective students
- Conduct a needs analysis and collect data on diversity at WFI.
- Expand the initiated female and gender related talk series
- Evaluate and develop the career coaching and mentoring programme for young female scientists that started in summer 2021
- Support sustainability and diversity-related student initiatives like DenkNachhaltig! and EmpowerIn
- Sensitize faculty, staff and committees to diversity matters and promote gender-sensitive language at the faculty.



IX. Future Perspectives

WFI has adopted the following overall vision:

We aim to be an institution of excellence that educates, nurtures, and develops ethical, responsible individuals to have a sustainable and enduring impact on business, the economy, and society, through our research, teaching, and knowledge transfer.

The PRME are an important aspect in realizing this vision. Since the last reporting period, we have achieved the following PRME-related goals:

To ...

- Further increase the awareness of the PRME among faculty, students, staff and alumni,
- Use PRME activities and reporting in a more systematic way for networking and communicating with current and prospective students, business partners, partner universities and the wider community,
- Position the report more clearly on the faculty website and also point it out to our (international) students,
- Involve different faculty members (academic and administrative staff, students) in the definition of PRME-related goals
- Develop new interdisciplinary study content and programs
- Strengthen cooperation with other faculties at the KU
- Continue PRME-related research in the framework of the “Man IN Motion” project
- Initiate PRME-related research by our research institutes
- Identify research topics to form an overall research agenda for the Faculty
- Develop further cooperations for networking with our target groups
- Develop an international platform to promote action learning globally
- Develop a virtual social innovation module
- Initiate new formats and strengthen the exchange of knowledge between science, politics, business and civil society in the Ingolstadt region
- Carry out transfer projects in cooperation with other faculties, e.g. in the context of the “Man IN Motion” project and other structures connecting different units at the KU
- Promote family friendliness, equality and sustainability.

The achievement of the following goals has been delayed or postponed:

- Key performance indicators have been defined for the sustainability goals listed above, but only for the targets for the next reporting period.
- As the definition of PRME-related goals was part of the overall strategic initiatives carried out at WFI, the establishment of a PRME commission for defining PRME-related goals and monitoring progress has also been moved to the next reporting period.
- Similarly, because of the engagement of academic and administrative staff and students in the overall strategic initiatives, we have postponed the target of involving different faculty members at an earlier stage in the reporting process to the next reporting period.

Moreover, due to the pandemic, we have faced setbacks in realizing our objectives to ...

- Develop the specialization in “Entrepreneurship & Innovation” of our Master program in Business Administration in order to include more international students



- Promote our students' personal development via internationalization and intercultural exchange
- Deepen our partnerships and the dialogue through face-to-face meetings and events
- Organize forums, workshops and other events in order to establish a dialogue on PRME-related topics with partner institutions from science, business and society and the general public.

Although we set the framework for achieving these goals (changing admission requirements for international students, further developing our international programs, networking with other KU faculties and central units, building and maintaining partnerships etc.), many planned activities and events could not be held or were held in a smaller, virtual format due to the pandemic.

With the faculty development plan, our six strategic pillars and the KU's new overall sustainability concept, we have laid the groundwork for our next steps toward further integrating ideas for sustainable and ethically responsible action in all of our activities. For the next two-year period, we have set ourselves the following targets:

To ...

- Establish a PRME commission
- Involve different faculty members at an earlier stage in the reporting process
- Introduce our newly developed sustainability Bachelor's program
- Strengthen our links with other KU faculties and outside partners through the sustainability program and through the KU Ethics Center, which is scheduled to open in 2022
- Extend the range of teaching modules on the topic of sustainability
- Reestablish international study programs and projects that had to be suspended due to the pandemic and increase student mobility again
- Conduct the next steps toward achieving international accreditation
- Promote green mobility
- Expand the research focus on sustainability through presentations in formats such as the brown-bag research seminars or science slams, participation in the KU Ethics Center, membership in scientific networks and applications for third-party funding
- Continue our existing initiatives with partners
- Fill cooperations that have suffered from the pandemic with new life
- Increase cooperation with WFI alumni through sustained initiatives in research, teaching, and transfer
- Establish a faculty strategic advisory board that includes alumni and other representatives from national and international academia, business and society
- Reintroduce the *Dies Oeconomicus*
- Leverage the two research institutes and the Ethics Center as platforms for networking with our target groups in the area of Third Mission
- Leverage, and actively engage with successful initiatives at the University (Green Office, Sustainability Office)
- Develop new formats in order to discuss current topics of ethical relevance with different stakeholders
- Promote student initiatives in the field of sustainability and ethical entrepreneurship
- Conduct a needs analysis regarding the topics of family friendliness, equality and diversity and to collect data on diversity at WFI
- Expand the initiated female and gender related talk series
- Evaluate and develop the career coaching and mentoring programme for young female scientists that started in summer 2021



- Support sustainability and diversity-related student initiatives like DenkNachhaltig! and EmpowerIn
- Sensitize faculty, staff and committees to diversity matters and promote gender-sensitive language at the faculty
- Contribute to sustainable campus operations by completely digitizing the application and selection process for prospective students.

Our medium-term goals are to ...

- Shape the University's and Faculty's profile as publicly perceived forum for practice-oriented ethical discourses
- Achieve international accreditation
- Achieve a stronger impact of research on companies and society
- Develop continuing education and training courses for working professionals in the field of sustainable and ethically responsible action
- Enhance international and intercultural content (cases, examples) in courses across programs
- Expand intercultural trainings for students, faculty and staff
- Consider sustainability concepts and projects in recruitment and appointment procedures at WFI
- Establish better conditions for doctoral students to pursue a scientific career
- Implement targeted onboarding and cohort formation for young researchers
- Increase diversity of researchers in different dimensions
- Implement the new "Erasmus+ green" program components
- Eliminate structural disadvantages at student level, non-professorial academic staff level and professorial level
- Increase the number of young female researchers at the faculty
- Increase the diversity rate across faculty and staff at WFI
- Implement a gender equality promotion plan
- Introduce more family-friendly working arrangements, including teaching hours and faculty meetings
- Empower faculty female researchers with mentoring, networking and other research support
- Become a climate-neutral institution,

thereby advancing our agenda of further integrating ideas for sustainable and ethically responsible action in all of our activities and realizing our overall vision for WFI.



X. Contact Information



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Appendix 1: Additional PRME-Related Modules at WFI

Module Title	Level	Chair	PRME-related learning objectives	PRME-related content
Action-Learning-Colloquium	Master	Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy	<ul style="list-style-type: none"> - Students deepen the practice of the business management knowledge they acquired in the Master's program by means of concrete cooperation with a Social Impact Start-Up (SIST). - They intensify their analytical skills acquired in the Master's program by independently examining the business model and independently developing and specifying proposals for action. - They understand the economic and socio-political background of the SIST in the complex socio-economic system of the developing country. - Through continuous feedback from stakeholders they test the applicability of their proposal and successively adapt it to the real needs on the ground. - They strengthen their capacity for self-reflection in the action learning process. 	<ul style="list-style-type: none"> - Independent conception and specification of a project proposal in cooperation with SIST - Presentation and discussion of the project proposal with SIST and supervisor



			<ul style="list-style-type: none"> - They increase their ability to communicate in social media. - In regular group discussions, they also participate in the progress of knowledge from other work. 	
Behavioral Finance	Bachelor	Prof. Dr. Simon Wiederhold, Chair of Macroeconomics	<ul style="list-style-type: none"> - Students learn to use insights from psychology to understand how human behavior influences the decisions of individual and professional investors, markets, and managers. - Students will become aware of the inability of standard finance tools to account for various paradoxes and anomalies. - Students will learn how psychology impacts financial-decision making at the level of the individual. For instance, the lecture will investigate the extent to which the faulty use of heuristics leads to suboptimal financial decision-making. - Students will become aware of the behavioral foundations of some central stock-market puzzles. - Students will develop strategies to rescue crisis-laden firms in a case study. 	<ul style="list-style-type: none"> - Psychological Foundations of Behavioral Finance - Behavioral Explanations for Anomalies - Do Behavioral Factors Explain Stock Market Puzzles?
Business Model & Strategy	Master	Prof. Dr. Max Ringlstetter,	<ul style="list-style-type: none"> - Students advance in their knowledge of project-based work in a business setting. 	<ul style="list-style-type: none"> - Real-life management topics - Situation analysis and identification of major challenges



		Chair of Organizational Theory and Human Resource Management	<ul style="list-style-type: none"> - Partly complex problems and challenges from practice are to be analyzed independently based on selected methods and solved by deriving concrete options for action. 	
Data Science Methods	Master	Prof. Dr. Thomas Setzer, Chair of Business Informatics	<ul style="list-style-type: none"> - Understanding of procedures in Data Science and Machine Learning, - Interpretation and explanation possibilities of black-box models of Artificial Intelligence like Neural Networks or XGBoost 	<ul style="list-style-type: none"> - Deep learning, bagging and boosting, - Models for diagnostics and global interpretation of modern machine learning models, - Models for explaining local and individual model decisions.
Digital Business Models and Technologies	Master	Prof. Dr. Thomas Setzer, Chair of Business Informatics	Based on their theoretical understanding of the mechanisms that rule –and technologies that enable – digital business, real-world use-cases, and the development of respective software components during tutorials, the participants can critically assess digital business models from different angles, are enabled to assess information systems requirements, and master challenges in digital transformation.	This course provides a theory- and practice-based understanding of how today's information systems and technologies, together with advanced algorithms and data analytics enable new digital business models and systems and disrupt existing markets. The participants apply their knowledge in real-world use cases and by developing respective software components during tutorials. In teams, students will develop digital business models and will present (and pitch) their ideas and approaches over different phases throughout the course.



Entrepreneurial Networks and Start-up Management	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism / Center for Entrepreneurship	<ul style="list-style-type: none"> - Students gain the ability to think critically about networks in the context of regional development solve income tax related business cases including the application of their knowledge to new cases. <p>Furthermore they learn about attraction points and their special role in creating attractive networks.</p>	<ul style="list-style-type: none"> - Introduction in culture as an enabler for development - Research in the importance of Networks for the development of Ingolstadt
Innovation and Creativity in Individuals, Teams and Organizations	Master	Prof. Dr. Shashi Matta, Chair of Innovation and Creativity	<p>Students learn to</p> <ul style="list-style-type: none"> - Understand why Innovation matters in organizations, and how it is related to Creativity - Identify and tackle challenges to, and barriers of, Innovation - Learn personal and managerial tools and techniques for enhancing individual and team Creativity - Provide the theoretical foundation and a set of managerial tools to facilitate, manage and sustain Innovation and Creativity in organizations 	<ul style="list-style-type: none"> - Organizational factors that enable and fuel Innovation - How are Strategy and Innovation related? - Developing an Innovation Framework for organizations - Barriers and challenges to Innovation - Frameworks on Creativity - How to foster individual and team Creativity? - Definition and Framework for Design Thinking - Applying Design Thinking to solve business problems - Mindset of Innovators and Creators
International Research Seminar — Global and/or regional	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism /	<ul style="list-style-type: none"> - Students gain competencies of integrated expertise in the learning 	<ul style="list-style-type: none"> - Dynamic interrelationships of the management and development of



touristic destinations		Center for Entrepreneurship	area of the dynamic interrelationships of sustainable regional development and policy- and management-related contexts, as well as skills in linking theoretical content with practice-relevant issues and solutions for shaping societies for the future.	<p>tourist destinations and site management or regional development with a special focus on sustainable development</p> <ul style="list-style-type: none"> - Consisting of a preparatory seminar and a research seminar of at least 8 days, selected examples of tourist destinations are visited, their respective regional development paths are analyzed and discussed on site with regional stakeholders.
Knowledge and Growth: Institutional Determinants of sustainable economic success	Bachelor	Prof. Dr. Simon Wiederhold, Chair of Macroeconomics	Students apply the knowledge on institutions, growth and education to the practical problems of which policy measures (especially in the area of education and in the context of development economics) are most promising in terms of sustainable economic growth.	<ul style="list-style-type: none"> - Role of institutions in (long-run) growth theory - Education as a central theme in development economics - Institutions and education in the context of sustainability
Return on Service Design & Customer Experience	Master	Prof. Dr. Jens Hogueve, Chair for Service Management	<ul style="list-style-type: none"> - After completing the course, students are familiar with the challenges of strategic service management and the resulting consequences for the design of service innovations. - Students apply the theoretical knowledge acquired in the first part of the course in a business-simulation game and are thus able to 	<ul style="list-style-type: none"> - Critical questioning of consumer behavior - Transformative Service Research, Sustainable Finance and Consumer Financial Well-being, Behavioral Economics



			<p>master and evaluate the performance of various instruments in the service sector.</p> <ul style="list-style-type: none"> - Finally, interpersonal skills are trained through intensive discussion of the lecture contents. By working on the business simulation game in groups, students' teamwork and time management skills are strengthened. 	
Seminar: Business Ethics, Corporate Governance & Management Accounting	Master	Prof. Dr. Kai Sandner, Chair of Economic Ethics, esp. Corporate Governance	This seminar introduces students to scientific work. Based on a thorough and autonomous review of literature, they will learn to adopt scientific knowledge and apply this knowledge to selected problems.	<p>Selected topics in the fields of:</p> <ul style="list-style-type: none"> - Business ethics - Corporate governance - Management accounting
Seminar Current Issues in Tax Policy (WS19/20)	Master Taxation, other interested students	Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance	<ul style="list-style-type: none"> - Students expand their abilities to interpret and discuss tax policy topics based on current academic literature. They are able to do so independently, in a well-structured way and applying all rules for proper academic conduct. - They can confidently discuss complicated topics in public finance and also apply their knowledge to new questions in this area. - Students can independently understand, interpret and critically reflect 	"Taxes to save the Planet"



			<p>on current research in public finance.</p> <ul style="list-style-type: none"> - They are able to scrutinize research results and critically question research methods. 	
Service and Technology Marketing	Bachelor	Prof. Dr. Jens Hogueve, Chair for Service Management	Students learn how to analyze and critically question practical procedures and methods.	<ul style="list-style-type: none"> - Technology acceptance & marketing - Big data management and data analytics as a service - Servicescape and user experience management
The Science of Happiness: A Multi-Disciplinary and Multi-Cultural Approach to Happiness and Well-being	Bachelor	Prof. Dr. Shashi Matta, Chair of Innovation and Creativity	<p>The main objectives of this course are to:</p> <ul style="list-style-type: none"> - Learn theories on happiness and well-being, through recent research and scholarship from multiple fields. - Identify factors that influence happiness and well-being in diverse settings (professional / work life, personal and social life, the domain of consumption). - Understand the different dimensions of happiness and subjective well-being and how they are related. - Learn theories and frameworks on happiness and well-being from multiple cultures (underpinnings from 	<ul style="list-style-type: none"> - The Construct of Happiness: Definitions from Multiple Disciplines - Components that Comprise Subjective Well-being - Happiness and Well-Being: Perspectives from Psychology - Happiness and Well-Being: Perspectives from Business and Sociology - Cultural Approaches to Happiness: Perspectives from Philosophy and Theology - Measuring Happiness - Designing Interventions for Happiness and Well-Being in Personal and Professional Settings



			<p>philosophy and theology across cultures).</p> <ul style="list-style-type: none">- Promote critical thinking, emotional intelligence, and creativity as skills required for personal and professional happiness and well-being.	<ul style="list-style-type: none">- Cultivating Critical Thinking, Emotional Intelligence and Creativity for Happiness
Transportation Logistics	Master	Prof. Dr. Pirmin Fontaine, Assist. Professor of Operations Management	<p>Students are able to provide decision support for companies and authorities for more sustainable transportation and logistics networks and mobility systems.</p>	<ul style="list-style-type: none">- last mile delivery- cargo bicycles- urban logistics- bike sharing-



Appendix 2: PRME-Related Publications of the WFI Chairs

Althammer, J. (2020): The Economic Ethics of Gratuitousness and the Common Good. In: Schweidler, W. and Klose, J. (ed.): The Gift and the Common Good – an intercultural Perspective. Baden-Baden: Academia-Verlag (Nomos Verlagsgesellschaft). - 19-30. (West-östliche Denkwege; 32.)

Althammer, J. and Sommer, M. (2020): Grenzenlose Solidarität? Institutionelle Voraussetzungen und Strukturbedingungen fairer Kooperation. In: Berliner Journal für Soziologie. 30 1. 131-145. / Althammer, J. and Sommer, M. (2020): Solidarity without limits? Institutional prerequisites and structural conditions of fair cooperation. In: Berliner Journal für Soziologie. 30 1. 131-145.

Althammer, J. and Nass, E. (2020): Warum findet die Wirtschaftsethik in der Krise kaum Gehör? Die normativen Grenzen der ökonomischen Theorie im Pandemie-Diskurs. In: Brink, A., Hollstein, B., Neuhäuser, C. and Hübscher, M. C. (ed.): Lehren aus Corona: Impulse aus der Wirtschafts- und Unternehmensethik. Baden-Baden: Nomos. 35-43. (zfwu: Zeitschrift für Wirtschafts- und Unternehmensethik / special issue.)

Althammer, J. (2020): Die Zukunft der Rente. In: Die Stimme der Familie: Informationen, Positionen, Perspektiven. 67 3. 17-20.

Althammer, J. (2021): Sozialpolitik. In: Staatslexikon. Band 5, 8, completely revised edition. Freiburg i. Br.: Herder. 352-358.

Althammer, J. (2021): Vermögen. In: Staatslexikon. Band 5, 8, completely revised edition. - Freiburg i. Br.: Herder, 2021. 1399-1400

Althammer, J. (2021): Vermögenspolitik. In: Staatslexikon. Band 5, 8, completely revised edition. Freiburg i. Br.: Herder. 1400-1404.

Bachinger, M., Kofler, I. and Pechlaner, H. (2020): Sustainable instead of high-growth? Entrepreneurial Ecosystems in Tourism. In: Journal of hospitality and tourism management. 238-242.

Baier, C., Beckmann, M. and Heidingsfelder, J. (2020): "Hidden allies for value chain responsibility? A system theory perspective on aligning sustainable supply chain management and trade compliance". International Journal of Physical Distribution & Logistics Management.

Baier, C. (2020): "Strengere Sorgfaltspflichten für verantwortungsvolle Lieferketten?" Der Betrieb.

Baier, C., Götsche, M., Hellmann, A. and Schiemann, F. (2021): "Too good to be true: Influencing credibility perceptions with signaling reference explicitness and assurance depth". Journal of Business Ethics.

Baier, C. (2021): "Challenges in the implementation of responsible business conduct". Dissertation.

Baier, C., Göktürk, D. and Götsche, M. (2021): "Die Integration der Sustainable Development Goals in das betriebliche Rechnungswesen". IRZ 06, June 2021.

Chen, H., Zhu, T., Huo, J. and Habisch, A. (2020): Sustainable co-governance of smart bike-sharing schemes based on consumers' perspective. In: Journal of cleaner production. 260.

Danzer, A.M. and Aldashev, A. (2020): Linguistic Fragmentation at the Micro-Level: Economic Returns to Speaking the Right Language(s) in a Multilingual Society. Journal of Development Studies, 2020.



- Danzer, A.M. (2020): Auswirkungen der Schulschließungen auf Kinder mit Migrationshintergrund. Ifo Schnelldienst, 2020, Vol. 73. S. 7-10.
- Danzer, A. M., Danzer, N. Felfe de Ormeno, C., Spieß, C. K., Wiederhold, S. and Wößmann, L. (2020): Bildung ermöglichen! Unterricht und frühkindliches Lernen trotz teilgeschlossener Schulen und Kitas, Bildungsökonomischer Aufruf, available at: https://www.ifo.de/DocDL/2020_05_04_Wößmann_et_al.pdf, accessed May 5, 2020.
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