



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 Eichstätt-Ingolstadt, Germany  
August 2019



**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 Eichstätt-Ingolstadt (KU), the only Catholic university in the German speaking area. As the youngest faculty of the KU, WFI was founded in 1989 and has been in a constant process of development since then. 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.

All study programs offered at WFI are based on the guiding principle of providing students with the best possible starting point for a career in business or an academic career through high-quality teaching and the promotion of personality development. This is made possible by the small size of the faculty compared to state universities. The Ingolstadt School of Management prepares its students for their future professional life by teaching innovative business theories and promoting practical experience. The students are enabled to fulfill managerial and specialized duties in a domestic and international context in a responsible, socially competent and professional manner. In doing so, WFI follows established Catholic educational traditions while keeping up with the times. To ensure a challenging learning environment, WFI demands the highest performance standards from all its academic teaching and research staff.

As a university faculty, WFI sees one of its main tasks in developing scientifically substantiated concepts for leadership practice. This application orientation requires us to make economic and social problems the subject of scientific reflection and teaching, and to transfer new research results into practice.

International lecturers, exchange programs and double degrees with universities worldwide 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 in society.

As part of the Catholic University Eichstätt-Ingolstadt, WFI is committed to academic as well as Catholic tradition. This means that we are open for students of all faiths and creeds, that our degrees grant the same rights as those from state colleges and that we guarantee freedom of research and teaching. 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. Along with the other KU faculties, we aim at being an academic community that mediates expert knowledge and social competence. Thus, we take pride in equipping our students not only with theoretical concepts, but also with the social skills and knowledge they need for a responsible role in business and society.



## II. Letter of Renewed Commitment

For 30 years WFI has been involved in the education of current and future managers. We started with about 500 students and now have almost 1,000 students on campus.

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. During the reporting period, we have introduced changes in our degree programs that have allowed issues of global social responsibility and sustainability to play a more prominent role in our curricula. The past two years also saw the establishment of new institutes such as the KU Research Institute for Business and Economics in Service of Humanity (BESH), which is dedicated to conducting PRME-related research, as well as the start of the “Man IN Motion” transfer project, which aims at contributing to the sustainable development in the region by setting up structures that promote the exchange of knowledge between science, politics, business and civil society. Other new forms of cooperation have enabled us to develop innovative teaching formats, e.g. by bringing students together with social-impact start-up entrepreneurs under a new cooperation with the Bayer Cares Foundations and by participating in the nationwide school competition “YES - Young Economic Summit”.

We would like to invite you to contact us with any questions or comments concerning our current activities or future plans. The PRME and the progress reports of other participating institutions have helped us by providing orientation and concrete examples for the integration and promotion of the PRME principles in all kinds of activities. Therefore, we look forward to our continued work in implementing the PRME in research, teaching, academic self-administration and in our activities with partners and the broader public.



Prof. Dr. Heinrich Kuhn  
(Dean | Ingolstadt School of Management)



### III. Principle 1: Purpose

#### 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.

Being part of a Catholic University (Katholische Universität 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.

These ideas also constitute key elements in the **Vision for Teaching and Learning**, which a task force at the KU has been working on since January 2019. The following are excerpts from the latest draft prepared by the editorial group:

Study and teaching result from intensive research and scientific knowledge. The focus is on a holistic understanding of education, which also includes personal development and is based on an open, critical and reflective exchange between lecturers and students, interdisciplinary and international discourse as well as responsible, committed education. [...]

For the KU, the demand for responsible education also means dealing with questions and challenges of current social developments in research and teaching, thus providing scientific knowledge for the challenges of the future in society, economy, politics and church. [...]

Academic study encompasses more than the acquisition of knowledge because only in the formation of the students' personality can their competencies develop and become effective. This helps us to perceive and support the students with their individual talents, and students learn to respond to changing requirements and contexts in their (professional) biography, to participate in the generation of knowledge in a discerning way and to be able to reflect this process critically. Personalities educated in this way can shape their lives in a self-determined and meaningful way, can find their place in society through professionalism and can help shape social, political and cultural life competently, creatively and responsibly on the basis of the values of a free democratic order.

The **Vision of WFI**, which was adopted in January 2017, reflects the aspiration to promote our students' ethical development:

For WFI – the Ingolstadt School of Management, human beings are at the center of all economic activity. On an excellent scientific basis, we train students to become responsible and entrepreneurial specialists and managers. We stand for internationality, student orientation and innovative research for business and society.

More specifically, the Faculty aims for all stakeholders to perceive and use us as a competence center and creative source of ideas for sustainable and ethically responsible action.

We want to enable our students to participate competently in shaping civil society and political life in a responsible, reflective, and socially oriented manner. In order to train our students to become responsible actors in business, science and society, our Faculty has a unique, interdisciplinary profile, with 3 out of 22 chairs focusing on ethics:



- 12 chairs: business administration
- 4 chairs: economics
- 3 chairs: ethics
- 2 chairs: law
- 1 chair: statistics.

In addition, there is a joint chair with the Faculty of Mathematics and Geography, the Chair of Tourism, Prof. Dr. Harald Pechlaner. Prof. Pechlaner also runs the Center for Entrepreneurship at WFI (see Principle 6).

The goal from WFI's last SIP report was setting up a new chair in business ethics, with a focus in corporate governance. This goal was achieved in April 2018, when Prof. Dr. Kai Sandner joined WFI.

Consequently, the three ethics chairs dedicate themselves to the following core areas:

#### **Chair of Economic Ethics and Social Policy (Prof. Dr. Jörg Althammer)**

The main focus of the Chair of Economic Ethics and Social Policy is in the question: What makes a Market Economy a "Social" Market Economy? To address this question, Prof. Althammer and his team analyze the structural design and the social outcomes of economic systems not only from an economic, but also from a moral point of view. Additionally, they evaluate the impact of reform proposals on social justice, individual freedom and economic efficiency.

The Chair's research program covers all branches of economic ethics and social policy, both theoretical and applied. At present, they deal with the following research questions:

1. The meaning of solidarity in pluralistic and cosmopolitan societies
2. The future of the welfare state under demographic and economic transition
3. Microsimulation of welfare reform programs
4. Energy transition and energy poverty.

#### **Chair of Christian Social Ethics and Social Policy (Prof. Dr. André Habisch)**

Teaching at the Chair of Christian Social Ethics and Social Policy is based on one of its research topics: Practical wisdom, a concept that goes back to Greek philosophy (especially Aristotle) and played a central role in Western Christian educational history. The concept can help students to make responsible decisions in their future professional lives. Thereby, students learn to apply tools, theories and topics not only in an academically correct, but also in a morally appropriate and "wise" way. For example, in the complex social environment of the 21st century future leaders must more than ever combine professional knowledge with (inter-)cultural competence, social empathy and intellectual curiosity. The Chair of Christian Social Ethics and Social Policy works toward a more profound self-reflection of students – to foster responsible decision-making. More precisely, they actively support social impact start-ups, elaborate a social impact analysis, design social media campaigns, play systemic sustainable management games, discuss actual sustainability challenges etc. Topics include:

- Practical Wisdom and Responsible Leadership
- Corporate Citizenship and Corporate Social Responsibility (CSR)
- Entrepreneurship and Social Innovation: Social-Impact Start-ups
- Business in Society and its Role for Global Sustainability Goals.



In research, Prof. Habisch and his team address the following key topics:

- Practical Wisdom and Story-telling in SMEs (“Mittelstand”) Companies
- Diversity Management in the Digital Age
- Religious Finance: Status Quo Analysis and (Questionable) Social Impact
- Social Media in the Recruiting Process: A “Right to be Forgotten”?

**Prof. Dr. Kai Sandner, Chair of Business Ethics, especially Corporate Governance**

In research and teaching, the Chair of Business Ethics, especially Corporate Governance focuses on business ethics, in particular in connection with the management, supervision and regulation of companies. The related topic of designing internal control systems also falls within the scope of the professorship. In addition to large corporations, the special features of SMEs and family-owned companies are also dealt with in depth.

In addition to these three chairs specifically dedicated to business ethics and social policy, PRME-related topics are addressed across the Faculty as well as by WFI’s many student organizations.

“Imparting an ethical sense of responsibility” as well as “maintaining close relations with industry and practice”: most participants in a recent quality monitor study among 1,100 KU students confirmed that those are important characteristics of studying at the KU. Students turned out to have high expectations when it comes to the university imparting values such as an ethical sense of responsibility and the ability for critical, interdisciplinary thinking. At the same time, they feel that their university places greater importance on promoting such values than other universities in the national average. 70 % of KU participants in the survey21 felt that their university was particularly committed to encouraging autonomous action and independence while only 58 per cent at other universities thought so.

Moreover, the KU has defined family friendliness, equality and sustainability as key areas for development and introduced structures, policies and projects in order to meet with these goals. 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 (see chapter IX).





## IV. Principle 2: Values

### 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.

#### a) Guiding Principles of WFI

As a faculty at the KU, we perceive moral behavior as an important part of academic performance. Our guiding principles are:

- Building personality and social commitment

At WFI, our students are cosmopolitan, motivated and socially committed people who mature in character in the context of a comprehensive education. We enable them to fulfill management and specialization tasks in a responsible, socially and professionally competent manner – nationally and internationally.

- Highest performance standards

We make the highest demands on everyone involved in teaching and research. This enables our students to graduate in time and to benefit from excellent career opportunities in business and academia.

- Excellent study conditions

We prepare our students for the challenges of their future careers with innovative, academically substantiated and practically oriented teaching. We offer an exceptional staff-to-student ratio and excellent study conditions – thereby providing the basis for interactive forms of learning, action learning, as well as continuous reflection on the students' acquired knowledge and experiences.

- Sound scientific foundations combined with practical orientation

As a university faculty, we perceive it as one of our main tasks to develop substantiated concepts for leadership practice. This application orientation requires us to make economic and social problems the subject of scientific reflection and teaching, and to transfer new research results into practice.

Our aim is to act in line with a Christian Humanist approach (according to the PRME principles). Consequently in research, teaching and academic self-administration, we try to lead by example, allow for practical experience and employ a critical discourse – which is implicit in every entrepreneurial and social decision-making. Our professors regularly publish in renowned international journals – covering a wide variety of ethical issues in their academic publications as well.

#### b) Ethical Mainstreaming in WFI's Study Programs

Since 2017, WFI has been supporting the personal development of our students with a strong emphasis on business and corporate ethics in the curriculum of all of our study programs. Ethical aspects are integrated throughout the courses of the degree programs in order to enable graduates to reflect on these issues in their later professional lives and to deal with them responsibly.

An essential aspect of all programs provided by WFI is a mandatory course on ethics. More precisely, these modules expose our students to various concepts of business, economic



and social ethics. For these mandatory courses, the PRME are substantial components. For example, we regularly discuss the UNGC Social Development Goals (SDGs) and reflect on their consequences and implications for responsible management and leadership behavior. Herewith, students learn theoretical concepts as well as their practical consequences. Thus, they develop a basic understanding on which further courses that examine specific topics and practical ramifications can build.

The winter semester 2017/18 saw a fundamental reform of the Bachelor programs “Business Administration” and “International Business Administration”. While the original specializations of these programs were based on the denominations of the chairs, a major/minor structure was introduced at that time in order to align the core areas more closely with the professional profile of the graduates. This has also increased interdisciplinary references and the discussion of ethical issues:

- For example, in the new major “**Business and Psychology**” (for which WFI works together with colleagues from psychology) the students acquire additional knowledge in the fields of social and organizational psychology, an overview of the essential theories, methods and findings of personality research as well as the ability to understand facts and design strategies from a psychological perspective.
- The major “**Management and Marketing**” deals with ethical aspects of international business, and thus global social responsibility and sustainability are important for this major.
- A new minor in “**Business Ethics**” has been introduced, which confronts students with topics of economic and business ethics in theory and practice. Five courses address questions of social justice, sustainable management and corporate social responsibility (CSR).

Moreover, we also strengthened PRME-related topics in our Master programs:

- In the Master program in “Business Administration”, social responsibility and sustainable entrepreneurship is at the very heart of the study specialization “**Entrepreneurship and Social Innovation**”. This specialization educates existing and future entrepreneurs to execute their role in business and society in full awareness of their social, environmental and economic responsibility. Sustainability orientation is therefore a background characteristic of many compulsory and elective courses in this specialization. We remodeled the program in 2018 in order to put a greater focus on independent entrepreneurship and social innovation/social impact.
- The Master specialization in “**International Business Administration**” (together with international partner universities in France and India) addresses topics such as management and sustainable development and global social responsibility and sustainability.
- In 2018, the Master program “Tourism and Regional Planning”, which we offer jointly with the Faculty of Mathematics and Geography, was changed in order to put a stronger emphasis on sustainability in the curriculum. To reflect this change, the program was renamed “**Tourism and Sustainable Regional Development – Management and Geography**”. The program offers students the opportunity to analyze the complex economic and socio-cultural phenomena of tourism from the perspective of sustainable regional development.
- From October 2019, WFI will offer a new Master program in “**Taxation**”, in which students are prepared to shape society in a responsible way, keeping in mind the goal of maximizing social welfare. In particular, students will learn to understand the (un)ethical dimension of tax avoidance by multinational corporations and the important role of policy makers.



### c) KU Ethics Commission

The KU has established a university-wide ethics commission supporting and guiding empirical scientists. This interdisciplinary commission is composed of a group of scientists, in which all empirically working faculties are represented. The Ethics Commission of the KU provides guidance and advice with regard to ethical and legal aspects of research on humans or animals. The Commission bases its work on the relevant statutory provisions, professional regulations, scientific standards and ethical guidelines of professional associations and professional bodies, and national and international recommendations. A statute for the work of the Commission came into force in July 2019.

Five professors of WFI are members of the KU Ethics Commission: Prof. Dr. Joachim Büschken (Chair of Business Administration, Sales Management and Marketing), Prof. Dr. Alexander Danzer (Chair of Microeconomics), Prof. Dr. Max Götsche (Chair of Business Administration, Controlling and Auditing), Prof. Dr. Shashi Matta (Chair of Business Administration, Innovation and Creativity) and Prof. Dr. Simon Wiederhold (Chair of Macroeconomics).



## V. Principle 3: Method

### Principle 3 | Method

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

WFI has adopted the following vision for teaching:

We guarantee excellent learning conditions for domestic and foreign students by taking into account the individual previous knowledge of the students and by offering a high proportion of English-language courses. Our sense of social responsibility is embedded in all our academic programs.

In order to achieve this vision, WFI promotes innovative teaching concepts and aims to develop them further. We feel particularly committed to interdisciplinary research, exchange of theory and practice and the implementation of ethical mainstreaming. The teaching concept of WFI therefore includes the promotion of personal development through a strong emphasis on issues of business and corporate ethics in the curriculum and for the promotion of student commitment. Moreover, we promote student's personal development via intercultural exchange. For that purpose, WFI offers double degree programs with international partner universities and special semester and short-term programs (International Fall Term, WFI Summer School) specifically designed for international students.

#### a) Teaching Methods

WFI uses a variety of teaching methods in its courses. In addition to the traditional lectures, the material is taught in exercises, seminars, workshops and project work. Moreover, forms of self-study represent an essential contribution to academic education. Through selected literature references within the courses, students are encouraged to deal in greater depth with particular subject areas. Moreover, the ILIAS learning platform of the KU offers the opportunity to employ digital teaching and learning materials combining various possibilities to support and organize teaching in one central place. For example, wikis, etherpads or ePortfolios can be used to jointly create content and document learning processes. Communication tools such as forums, chat and blogs are also available. As with the provision of teaching materials, the latest media and techniques are also used in the individual sessions of the courses. In addition to beamers, many lecture halls are equipped with a document camera or a smartboard. Many lecturers use e-learning or blended learning models, for example in the business languages and business ethics classes. In addition, platforms like the Virtual University of Bavaria ("Virtuelle Hochschule Bayern", VHB) as well as the Virtual Academy of Sustainability ("Virtuelle Akademie Nachhaltigkeit", VAN) at the University of Bremen offer students high-quality, network-supported courses free of charge. WFI students may take courses offered by the Faculty as course providers (e.g. "Case Studies on Business Ethics" or "Strategic Human Resources Management"), while there are also courses that WFI has integrated into the regular curriculum to enrich the course offerings (e.g. "Methods and Techniques of Rational Decisions").

In the Master specialization "Entrepreneurship and Social Innovation" a particular action learning format was developed. The Chair of Christian Social Ethics and Social Policy cooperates with Bayer Cares Foundation (BCF) here, which regularly awards social-impact startups with the Grants4Impact or ASINA award. In the context of a common boot-camp, groups of WFI students team up with BCF laureates subsequently working with them for two se-



mesters. Based on academic concepts like Business model development and “Market Creating Innovation”<sup>1</sup>, students analyze their partner’s organization and propose a contribution they want to make to them. Moreover, during the second semester, they develop a social impact analysis and – supported by a local consultant company – design a social media campaign for “their” social-impact start-up partner (for more information see chapter VII below).

The practical relevance of the training is ensured by numerous guest lectures given by renowned speakers and by the possibility of internships during the semester breaks. Thereby, guest lectures are embedded both in courses and as separate events in the semester calendar. In addition, students have the opportunity to take part in projects and workshops offered jointly with companies (e.g. “Research Project Studies” or “Benchmarking & Positioning in Strategic Management”). In our double degree programs (Bachelor “International Business Administration” and Master specializations “International Business Administration” and “International Marketing”), compulsory internships promote the understanding of cultural differences in companies as well as practical transfer.

Our study programs are designed to prepare students for an international career and for working in interculturally mixed teams. In particular, this is achieved through international and intercultural content in the courses, language modules as well as intercultural preparation, support and follow-up for students going abroad. Information events and intercultural preparation take place as part of the language courses, and workshops are available on request. In addition, students interested in China can take advantage of the services offered by BayCHINA, the Bavarian University Center for China. This offers university excursions to China, a summer university for intercultural Chinese studies and many other events. Moreover, a lecture series “Sustainability in China” is regularly offered during the summer term. Organized by the Competence Unit Sustainability in China together with the AUDI-Confuzius Institute and Technische Hochschule Ingolstadt, this regular event brings Chinese and German entrepreneurs focusing on sustainability, but also academic presenters from different faculties to the WFI campus.

Furthermore, the cross-cohort transfer of intercultural experiences among students plays a central role, especially as WFI is a small faculty. In the near future, WFI will also implement the Open DC online portal to support various target groups. For these services, the KU has submitted a project application to the Bavarian State Ministry of Science and the Arts under the funding line “Internationalization of Higher Education Institutions – Internationalization 2.0”. The application has been successful: The KU will receive more than 140,000 Euro for the project that combines digitization and internationalization.

To further promote the quality and further development of teaching formats, the KU has specifically created the following formats and instruments:

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<sup>1</sup>Christensen, C.; Ojomo, E.; Daines Gay, G.; Auerswald, P. E. (2019): “The Third Answer: How Market-Creating Innovation Drives Economic Growth and Development” <https://www.christenseninstitute.org/publications/the-third-answer-how-market-creating-innovation-drives-economic-growth-and-development/>, originally published by MIT Press in Innovations: Technology, Governance, Globalization as part of a special issue on “Blockchain for Global Development.”



- Dialogue forum “Good Teaching – Good Learning”: Lecturers and students from different faculties examine the question of what constitutes “Good Teaching – Good Learning” from their perspective and in the respective subject area. The forum takes place once per semester. Results from the consultations and suggestions (e.g. didactic tools, best-practice examples) are made available on [www.ku.de/hochschuldidaktik](http://www.ku.de/hochschuldidaktik).
- The KU Teaching Laboratory comprises funding lines for the development of new, also digitally supported teaching concepts and the “University Teaching Day”, which takes place every semester with internal and external experts and includes the presentation and discussion of new teaching programs.
- In the annual KU creative competition “Studying with Added Value”, students and employees of the KU can submit concrete proposals concerning the design of studies and teaching, which may relate to content-related or organizational-administrative aspects.
- The “Good Teaching” prize (sponsored by the Liga Bank Foundation) is awarded for formats that have already been practised and that can be regarded as examples of best practice at the KU. The award winners are selected by a jury consisting of the Representative for University Didactics, a representative of the non-professorial academic staff, a representative delegated by the Student Representatives Council, the Head of the Department of Development and Communication and the Vice President for Studies and Teaching.

## b) PRME-related Content in the Curricula

In line with the Catholic profile of teaching at WFI, an ethics module is part of the compulsory curriculum in all of our programs. We regularly screen the ethical/SDG-related content of lectures and seminars of our professors and create a document available on our website. In addition, the major modules in the Bachelor program and the specializations in the Master programs contain cross-references to (economic) ethical questions. The following subsections give an overview over PRME-related content in our study programs; for more detailed information about the modules, see Appendix 1 and the module catalogues available on our program website <https://www.ku.de/en/faculty-of-business-administration-wfi/study-programs/>.

### 1. Bachelor Programs “Business Administration” and “International Business Administration”

- In the third semester of the Bachelor's programs, students take the compulsory module “Economic and Business Ethics”, which covers the foundations of the philosophy of science and the central theories of social ethics. Students acquire the ability to perceive ethical problems at the social and entrepreneurial level, to analyze them appropriately and to develop solutions.
- In minor “Business Ethics”, students can deepen their knowledge in economic and business ethics by choosing from a total of 9 modules. “Business Ethics” gives students an overview of accepted approaches to business ethics. Students critically reflect on norms and values in business economics and acquire the ability to apply the approach of analytical business ethics to selected functions and areas in firms. The module “Case Studies in Business Ethics” deals with essential areas of business ethics based on case studies. Students acquire the competence to independently write a paper on a given topic in the field of ethics which meets basic scientific standards, to



discuss ethical topics independently and to reflect critically on them from an ethical and business perspective. In “Applied Business Ethics”, students deepen their knowledge in normative and ethical theories via self-study. Students gain experience in analyzing the behavior of companies from the perspective of ethical theories and in dealing with normative conflicts. They gain knowledge and experience in the techniques/standards of scientific research and writing and in presenting their results. On successful completion of the course “Quantitative Ethics: Poverty and Inequality”, students will understand the different concepts of poverty and inequality measures and will be able to carry out own empirical research related to poverty and inequality analysis. The “Seminar: Experimental Economic Ethics” introduces students to basic concepts of one-shot and repeated games and to central concepts of social justice. Students will be enabled to implement philosophical concepts in game theoretical experiments, to present their findings and defend their position and to discuss ethical issues and reflect critically on ethical and business perspectives. The Bachelor seminar “Ethical Aspects of International Business” aims at sensitizing students to cultural differences and the associated opportunities and challenges in the business context. This seminar mainly addresses international students at WFI and has been integrated into the curriculum for the international fall term at WFI, which is particularly suited to the needs of exchange students spending their semester abroad in Ingolstadt (see chapter V c) 4. below). Other modules offered in this minor are “Social Market Economy”, “sustainability@leading companies” (described below) and the lecture series “Sustainability in China” (see subsection c in this chapter).

- PRME-related topics are also integrated in the major „Business & Psychology“. The module “Basics of Organizational Psychology” trains students to critically reflect on similarities and differences in the psychological and economic concept of humankind. The module “Personality and Profession” gives an overview over the central theories, methods and findings in personality research and the most important fields of research and areas of activity in vocational contexts. Besides these two compulsory modules, a number of electives deal with questions of responsible leadership and communication. For instance, students learn to apply basic knowledge of communication psychology on the organizational context and get to know successful strategies of communication between various members and groups of organizations (module “Communication Psychology”), they learn to use scientific literature supporting their own conclusions and arguments, to compare and analyze different approaches of leadership and evaluate how they may be applied in practice (module “Leadership Psychology”) and they will be able to apply basic knowledge of justice and conflict psychology on the organizational context, get to know the basics of psychological mediation for sustainably solving conflicts in organizations and become aware of the strengths and weaknesses in their own conflict behavior (module “Justice Psychology and Conflicts”).
- The module “Corporate governance“, a compulsory module in the Major “Business and Economics“, gives an overview of corporate governance and enables students to establish relationships and connections with related areas of corporate management and corporate ethics. Moreover, elective modules in this major also cover questions related to ethics. For example, the “Seminar on Public Economics” is offered with changing subjects. In the summer semester 2017, the focus was on tax evasion. Students learned to understand current applied research on tax evasion, obtained deeper knowledge of tax evasion topics and gained the ability to can confidently dis-



discuss those topics. In the winter semesters 2017/18 and 2018/19, the seminar focused on economic inequality, based on results from the current academic literature. The module addressed different facets of inequality, including the development of the distribution of income and wealth (e.g., equality of opportunities, gender inequality, etc.), and looked at how governments counteract increasing economic inequality by taxation and social policies.

- In the major “Management und Marketing”, students gain an understanding of how the economic policy and socio-cultural environment in the host country affects the scope of action of an internationally active company. The modules “International Business” and “Cross Cultural Management” raise students’ awareness for firms’ social responsibility during the internationalization process and for social cultures as an important characteristic of economic agents respectively.
- In the module “Capital Market Theory“, a compulsory module in the major “Financial Management“, students acquire the ability to identify and critically assess the impact of information asymmetries and taxes on investment and financing decisions.
- The course “Sustainability at Leading Companies“, which can be chosen as an elective for the major “Financial Management” and the minor “Business Ethics“, is offered as a cooperation between the Chair of Auditing and Management Controlling (Prof. Götsche) and the Chair of Christian Social Ethics and Social Policy (Prof. Habisch). It is designed to provide Bachelor students with a fundamental understanding of Corporate Social Responsibility in business practice with particular emphasis on CSR reporting. In the process of developing a paper on the CSR reporting of a major stock-listed company and the presentation of the results, students should appreciate the relationships between sustainability and its implementation in reporting practice.
- In the major “Supply Chain & Information Management“, the Chair of Business Administration, Supply Chain Management & Operations offers seminars with changing topics, e.g. on electromobility and autonomous driving or on digitalization in logistics. These seminars also include a discussion of the social, ethical and sustainable aspects of the respective topic.
- In the elective “Economics of Migration“, student reflect on the causes and consequences of migration for the host and source countries. After successfully completing the module, they will be able to understand the challenge of integrating immigrants and to assess political positions in the fields of migration and integration.
- As part of an interdisciplinary study program at the Catholic University of Eichstätt-Ingolstadt, a new technology-enhanced entrepreneurship module is offered by the Chair of Christian Social Ethics and Social Policy together with “Mensch IN Bewegung” (see chapter VI a). The module “Changemaker – Enacting Social Innovation“, which can be chosen as an elective module for the Bachelor program in Business Administration, aims to enable students to design entrepreneurial approaches toward solving social challenges and execute change projects in self-organized teams. Students are required to develop and document their own project idea for implementing social change. It combines project sessions and a Social Innovation Camp with online seminars, in which the students acquire the knowledge they need for developing their project ideas autonomously. In this teaching format, lecturers mainly act as moderators and coaches rather than teachers in a conventional sense. All student projects can be handed in for the national idea competition “Yooweedoo”.

## 2. Master Program “Business Administration”

In the Master's program in “Business Administration“, students can also choose from a variety of ethics courses:





- “Advanced Business Ethics” introduces students to the basic concepts of business ethics. Students acquire basic knowledge of concepts such as ethics and morality, business and spiritual traditions, corporate social responsibility, corporate citizenship as well as sustainability and environmental management and develop an understanding of different dimensions of responsible corporate behavior in the context of social developments.
- In “Advanced Economic Ethics”, students get in-depth knowledge of the theories and methods of normative economic ethics. The module covers the basics of welfare economics and the economic theory of distributive justice. It enables students to perceive ethical problems at an economy-wide level, to analyze them and to develop appropriate solutions.
- In the module “Economic Ethics and Statistics”, students learn to understand and judge the common concepts of poverty and inequality, to conduct own empirical analysis concerning issues in poverty and inequality research and to interpret statistical results in order to answer socially relevant questions.
- On successful completion of the “Seminar: Game Theory and Ethics” students will understand the principles of cooperative and non-cooperative game theory and be able to evaluate critically the normative content of alternative approaches to bargaining problems.
- The modules “Social Innovation I / II” and “Sustainable Entrepreneurship”, offered in the specialization “Entrepreneurship and Social Innovation”, may also be chosen. In “Social Innovation I”, students contribute autonomously to the development of social-impact start-up (SIST) organizations and learn about success factors of social innovation management. “Social Innovation II” helps students to understand the main challenges of social innovation processes. After successfully completing the module, students will be able to design and implement implementation strategies, critically reflect on the business model developed and assess its strengths, weaknesses, opportunities and limitations. In the module “Sustainable Entrepreneurship”, students learn to perceive various dimensions of sustainability (personal and organizational aspects, environmental – social – governance, demographics) in its reciprocal references and to develop integrated business strategies based on that analysis.

As mentioned in the previous chapter, the focus on independent entrepreneurship and social innovation/social impact has been strengthened in the specialization “Entrepreneurship and Social Innovation” during the reporting period. This specialization is particularly directed toward students who plan to start their own company or at least work in an innovative area inside a company (“intrapreneurs”). A pluralism of methods makes sure that PRME-related contents are represented in the curriculum:

- “Action learning” in the context of social innovation courses together with social-impact start-ups (see section a) above) and 5-Euro Business courses (together with the entrepreneurship center of the Technische Hochschule Ingolstadt).
- A new, transdisciplinary module on “Innovation and Creativity” (Prof. Matta) covering presentations from all the professors teaching in the course. Besides technical skills in innovation and creativity, students gain soft skills such as teamwork, communication, and professional presentation to company executives. Additionally, students enhance their analytical skills with rigorous discussions of published and real-life case studies in class. They learn how to analyze, discuss and to critically question industry practices in innovation and creativity



- Invitation of guest speakers from different (mostly SME) companies discussing corporate problems with SDG-related issues with the students in the module of “Service Management”.
- The newly introduced modules “Innovation Economics” is mainly based on journal articles. Students develop the ability to understand and assess the role of governments and financial markets for innovation and entrepreneurship as well as the ability to apply the gained knowledge to assess the social and economic consequences of the diffusion of new technologies, such as the impact of broadband Internet on social capital and the labor market.

The following list highlights some examples of PRME-related topics in the other Master specializations:

- In the module “Management Control Systems”, a compulsory elective in the specialization “Finance, Accounting, Controlling, Taxation”, there is a strong emphasis on how sustainability can be incorporated into the day-to-day controlling of firms.
- The main goal of “Sustainable Business Models”, a compulsory elective in the specializations “Market-oriented Management” and “Entrepreneurship and Social Innovation”, is a reflection on the sustainability concept with a special focus on the opportunities and challenges of sustainable business models. The students are requested to either develop a sustainable business model on their own or make innovation to an existing one. Participants work in teams of 3 – 5 students.
- “Global Supply Chains and Firms in Developing Countries”, a module in the WFI Summer School, which can be chosen for all specializations in the Master program “Business Administration”, gives insights into the social and environmental challenges of global supply chains and the role of multinational corporations. Students learn about the working conditions in developing countries, the prevalence of coerced labor and the role of consumer activism for improving employment conditions.

### 3. Master Program “Tourism and Sustainable Regional Development”

As mentioned in the previous chapter, the Master program “Tourism and Sustainable Regional Development – Management and Geography” now places a strong emphasis on sustainability. This is shown in the following modules:

- The compulsory module “Entrepreneurial Management und Tourismus” addresses the topic of ethical entrepreneurship“. Students get an insight into responsible entrepreneurial activity in the context of start-ups and established companies and are brought into contact with entrepreneurs in order to discuss current issues of entrepreneurial management.
- The compulsory module “Economic Geography: Sustainable Development and Regional Planning” focuses on basic concepts and instruments for recording, explaining, evaluating and shaping regional development processes while paying special attention to the model of sustainable development. Students learn to work independently on specialist tasks in the field of sustainable regional development, drawing on relevant theoretical foundations and concepts.
- In the newly introduced compulsory module “Social and Cultural Perspectives in Tourism Geography” students learn to explain current theoretical basic concepts of social and cultural tourism geography and to reflect on their significance for the conceptualization of sustainable regional development.



- “Theory and Strategy in Destination Management and Marketing”, a compulsory elective, deals with the theory of responsible destination management as well as with general topics of sustainability.
- The compulsory elective “Sustainable Tourism – Urban and Rural Dynamics in Critical Perspective” enables students to critically assess the potential and limitations of different theoretical research approaches in the field of sustainable tourism, to understand the fundamental conflicts and problems toward sustainable tourism development in urban and rural areas and to identify conditions for possible solutions.
- The new compulsory elective module “Tourism and Development” deals with different perspectives on tourism in the context of development. On the basis of case studies, structural, political, ecological and socio-economic aspects of tourism in the Global South and findings from previous activities in development cooperation are discussed. Students learn to evaluate theoretical approaches from different perspectives.
- The new compulsory elective module “Tourism and Society” helps students to understand tourism as an interdisciplinary and social phenomenon that reflects current developments by taking up relevant topics that affect both society and tourism at a higher level. In addition to the content covered in the lectures, the students deal with specific questions in small groups across all courses of study. In small workshops, various interdisciplinary approaches are developed, presented and discussed in plenary sessions. Students are trained to critically question developments and circumstances, to develop their own points of view and to represent them in the discussion. In addition, the module aims to establish a mutual feedback culture.
- “Sustainable Entrepreneurship” (see previous section) can also be chosen as a compulsory elective module.

#### 4. Master Program “Taxation”

- Students need to choose one out of the following ethics modules: “Advanced Business Ethics”, “Advanced Economic Ethics”, “Social Innovation II” and “Sustainable Entrepreneurship” (see Master program “Business Administration”).
- The compulsory module “Tax Policy” gives students a broad and detailed understanding for the complex effects of taxation. Students gain the ability to discuss and evaluate tax policies and to apply advanced economic methods in different contexts.
- The compulsory elective “Management Control Systems” puts an emphasis on the differences between human beings and on sustainability. It has a strong behavioral and ethical focus and deals with the question of what the consequences of both issues will be for management control.
- The “Seminar: Applied Empirical Accounting Research”, another compulsory elective module, deals with sustainable reporting.
- In the elective module “Economics of Consumption: Theory and Experimental Evidence”, students develop detailed and reflected views on potential biases in consumption choices and consumer research. Upon successful completion of the module, they will be able to understand the challenge of scientifically testing consumer theories taking into account scientific considerations and to integrate the existing and new knowledge to implement a consumption experiment under guidance.
- The elective “Effective English for Leadership” deals with the role of ethical guidelines in business decision making, with particular emphasis on language. Students define their personal leadership style and develop their own leadership capacities through extensive feedback, reflection and practice and hone their individual decision-making skills in simulation exercises.



## c) Internationalization

### 1. Lecture Series “Sustainability in China”

Since 2016, the guest lecture series “Sustainability in China” has been organized by Prof. Habisch, in cooperation with the AUDI-Confuzius Institute Ingolstadt (ACI-I). In the lecture series, academic speakers from different faculties (business, cultural studies, geography) as well as practitioners (e.g. Chinese entrepreneurs in Germany) present their perspective on the common topic. After the general lecture, which is also open for visitors from the city of Ingolstadt (with the program published in the local newspaper), students sit down with the lecturers to discuss potential seminar papers in more detail. Originally designed for the Chinese guest students, the lecture series has been attracting more and more attention among German students as well – opening-up their perspective on sustainability challenges in a rising economy, but also sensitizing them for the richness of Chinese culture and physical environment. With more than 110 students (also open for students from Technische Hochschule Ingolstadt, where ACI-I is located) the lecture series is one of the largest teaching courses at the Chair of Christian Social Ethics and Social Policy.

### 2. Double Degree Programs

Double degree programs enable our (outgoing and incoming) students to gain new intercultural and academic experiences and prepare the students well for an international career. Moreover, these programs contribute to the internationalization of the WFI campus, and thus also benefit the students, faculty and staff at home through increased opportunities for intercultural exchange.

The new cooperation with the Toulouse School of Management (TSM) mentioned in our last SIP report has meanwhile come to fruition, and WFI has included a new specialization in International Marketing in our Master’s program in Business Administration. Besides having the opportunity to study International Business Administration in our double degree programs with TBS in Toulouse and RCBS in India, students can now also opt for International Marketing and earn the “Diplôme de Master” of TSM in addition to the KU’s Master degree. TSM is the faculty of business administration of Université Toulouse 1 Capitole. Participants in this specialization study in English in a German-French group.

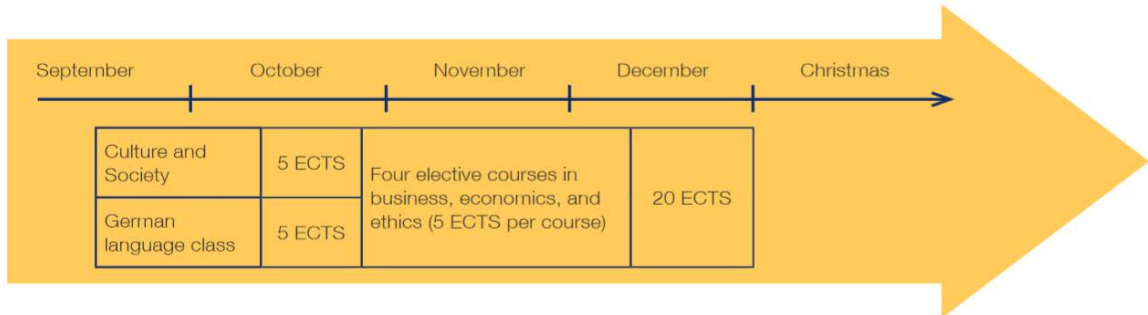
The Franco-German University (FGU) in Saarbrücken has included the new course in International Marketing, which started in the winter term 2018/19, into its list of funded programs. FGU selects the bi-national degree programs it is willing to support according to strict criteria. In their approval the FGU praised the high standard of the German-French education and the professional focus on current problems of economics like digitalization, ethics and innovation. All courses sponsored by the FGU are subject to a strict quality control which is assured by regular evaluations carried out by independent German and French university professors.

### 3. “International Fall Term”

Since 2017, WFI has been offering the “International Fall Term” program each year. The curriculum has been specifically designed for international students and enables them to obtain 30 ECTS from mid-September to mid-December (instead of having to go through the usual German session that lasts until February). The participants enroll in the same courses and take the same exams as their regular fellow students. The “International Fall Term” curriculum consists of a German language class (various levels), a module “Culture and Society” as well as four elective courses in business, economics and ethics that students may



choose from a variety of options. The program has helped WFI to attract international students from universities with different academic calendars for a semester abroad, increasing the diversity of the student population at WFI.



#### 4. WFI Summer School

**WFI SUMMER SCHOOL** **FIRMS IN SOCIETY**  
INGOLSTADT MUNICH GERMANY 29<sup>TH</sup> JULY - 9<sup>TH</sup> AUGUST 2019

**(Mis)behavior**  
THE ECONOMICS OF (MIS)BEHAVIOR  
Prof. Jen Brown  
*Keynote Speaker:* Prof. Jen Brown, David Eccles School of Business, University of Utah.  
"The economics of (mis)behavior: Undesirable incentives in labor and financial markets."  
MEET REPRESENTATIVES of AUDI, Ledvance, Bauer Group, brigk

**Operations**  
OPERATIONS MANAGEMENT  
Prof. Kai Sandner

**Innovation**  
TRANSFORMATIVE SERVICE INNOVATIONS  
Prof. Jens Högreve

**Corporate Governance**  
CORPORATE GOVERNANCE AS LINKING PIN BETWEEN FIRMS AND SOCIETY  
Prof. Anja Tuschke

**Development**  
GLOBAL SUPPLY CHAINS AND FIRMS IN DEVELOPING COUNTRIES  
Prof. Alexander Danzer

**Culture**  
VISIT FAMOUS NEUSCHWANSTEIN CASTLE

**Firm Visits**  
GLOBAL PLAYERS AND HIDDEN CHAMPIONS  
AUDI, Ledvance, Bauer Group, brigk

**Psychology**  
CONSUMER PSYCHOLOGY FOR A BETTER WORLD  
Prof. Shashi Matta

**Taxation**  
CORPORATE TAX AVOIDANCE  
Prof. Dominika Langenmayr & Prof. Rainald Koch

For further information, please visit our website: <http://www.ku.de/wfi> >> WFI Summer School

Since 2016, WFI has been organizing an international Summer School. Courses are held by our own faculty as well as international guest professors and offer a unique opportunity for an international exchange to Master's (and sometimes a few advanced Bachelor's) students. To help develop the summer school, students were encouraged to submit ideas and suggestions. These ideas have since formed the backbone of the program.



Originally, the Summer School was held biennially. Due to its success, the WFI Summer School has been held annually since 2018. The two-week program features various courses by renowned researchers in business ethics, economics, business administration and law as well as company visits, practitioner's talks and a diverse social program. International students from all over the world gain insights into the aforementioned topics from theoretical, empirical and practical perspectives. At the same time, students participate in and contribute to an inspiring and exclusive format. More information about the WFI Summer School can be found at <https://www.ku.de/en/international/summer-school/>.

For the summer school 2019, WFI received applications by 50 international candidates from outside WFI and 32 WFI students. 30 international applicants (64 %) and 17 WFI students (36 %), including 11 international WFI students, were accepted. In total, the participants come from 14 countries: the BRICS countries Brazil (1 student), China (9), India (12), Russia (4) and South Africa (2), Germany (6), Pakistan (4), Mexico (2), Albania (1), Costa Rica (1), Guatemala (1), Thailand (2), USA (1) and Vietnam (1). Due to generous sponsoring by the German Academic Exchange Service (DAAD) from budget resources provided by the German Federal Foreign Office, WFI was able to offer travel grants plus an allowance of 500 € for excellent international students for their stay in Ingolstadt in 2019.



Excursion to Castle Neuschwanstein in the Bavarian Alps (above left), Ingolstadt city tour (above right) and visit of the company BAUER AG in Schrobenhausen (below left). (Photos: Walz/Bätzler)





## VI. 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.

In January 2017, WFI formulated the following vision for research:

Our research significantly contributes to scientific knowledge and responds to relevant problems of firms and societies in a global business environment. We also transfer this knowledge to the business world.

In order to achieve this goal, WFI is committed to the following principles (“The three Rs”):

1. **Relevance:** We examine research questions that make a clear and significant contribution to a research field, specifically considering ethical principles and questions.
2. **Rigor:** We make use of appropriate and state-of-the-art scientific methods to examine our research questions.
3. **Responsiveness:** We meet concrete challenges to changing developments in a global business world and develop knowledge that helps firms and societies to solve the resulting problems.

Consequently, since the previous Sharing Information on Progress Report, WFI has extended its research activities aimed at understanding the function of companies in the creation of sustainable social, environmental and economic value, which is reflected in an increasing number of projects, conference visits and publications in this area.

### a) Research Projects

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

2018 marked the start of five-year project that the KU is carrying out jointly with the Technische Hochschule Ingolstadt (THI): “Mensch IN Bewegung” (“Man IN Motion”), with the “IN” also standing for the city of Ingolstadt. The project is funded by the Federal Ministry of Education and Research (BMBF) as part of the BMBF's “Innovative University” initiative, under which the federal government and the states support educational and scientific institutions which, in addition to research and teaching, make it their third mission to influence society.

In this project, in cooperation with regional partner organizations, the two universities are further developing their transfer strategy within the framework of an innovation alliance in such a way that they play their role as initiators of sustainable economic and social development in the region.

What new ideas are there for mobility? How can Region 10 (Eichstätt, Ingolstadt, Pfaffenhofen and Neuburg an der Donau) develop sustainably? How can the digital transformation in the world of living and working be well designed? How can civic engagement help meet the challenges of our time? These are the central questions of “Man IN Motion”. The KU and THI pursue the common goal of strengthening the exchange of knowledge between science, politics, business and civil society.

The project addresses the following main topics:



- Cluster Sustainable Development (KU & THI)

The aim of this topic area is to create awareness for a responsible approach to our environment and to promote the sustainable development of the region. The partners will provide advice on sustainable organizational development, organize events for non-university target groups, contribute to the development of an Agenda 2030 for the region and investigate sustainable lifestyles scientifically.

- Cluster Civic Commitment (KU)

The project team supports teachers in integrating learning through commitment (service learning) into curricula. The engagement opportunities at the KU and in the region are made visible and networked. Participation formats are developed in cooperation with the state network for civic engagement.

- Cluster Digital Transformation (KU & THI)

The KU and THI want to promote an open and creative approach to digital technologies. In this thematic area, citizens, founders and small and medium-sized enterprises are supported by learning and consulting services to shape digital change in a humane way. This includes carrying out research projects on digital key competences and opinion-forming processes in digital media.

- Cluster Innovative Mobility (KU & THI)

The lead in this area lies with THI. In addition to technical questions of automated driving and traffic safety, the opportunities and risks as well as the acceptance of new forms of mobility will be explored. On the KU side, psychologists (Chair of Psychology VI) participate in the scientific research projects.

- Impact research for the joint project (KU)

A research team evaluates the project scientifically and examines how effective the transfer activities of the universities in the region are.

The project is carried out by academics from different fields at the KU. For 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, are involved as cluster speakers in the cluster “Sustainable Development” and in the cluster “Digital Transformation” respectively. Moreover, KU Vice-president Prof. Dr. Jens Hogleve and Prof. Dr. André Habisch are serving as members of the Governance Board of “Man IN Motion”, where strategic decisions for the whole project are made and progress is reported.

Prof. Habisch is also responsible for the work package on sustainable organizational behavior and the development of a further education program related to this topic. More precisely, as a part of the “Sustainable Development” cluster, the conceptualization and execution of a course program with the topic “Social Impact Start-ups” is projected at Virtual Academy Sustainability, University of Bremen (Prof. Habisch, Stefan Raich) (<https://va-server.zmml.uni-bremen.de/dispatch.php/start>).

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

In January 2019, the KU Research Institute for Business and Economics in Service of Humanity (BESH) was established by four WFI professors as a research partnership between





business administration (Prof. Dr. Jens Hogleve, Chair of Service Management, and Prof. Dr. Shashi Matta, Chair of Business Administration, Innovation and Creativity) and economics (Prof. Dr. Alexander Danzer, Chair of Microeconomics and Prof. Dr. Simon Wiederhold, Chair of Macroeconomics). The aim of the new research institute is to broaden the view on the role of enterprises and politics in society and to show the relevance of socio-economic facts for corporate decisions.



**Alexander Danzer**



**Jens Hogleve**



**Shashi Matta**



**Simon Wiederhold**

Societal problems, such as health and well-being, education, employment, migration, income inequalities, building smart and sustainable services and communities etc., are not mere challenges but also opportunities to address these systemic problems creatively with collaborative and interdisciplinary research. Unlike most other universities internationally, in which business and economics are housed in different schools/colleges/units and quality research addressing societal problems is published independently in Business and Economics and their respective sub fields, a notable feature of the KU is that these two faculties belong to the same academic unit, offering an opportunity for strong and meaningful collaboration between the two. An on-going research partnership between Business and Economics will afford a broader perspective on the role of business and government in society, and highlight the relevance of socioeconomic factors in business decisions.

The four lead chairs of BESH are currently collaborating on research that aims to serve humanity in a variety of areas including education, health and well-being, social innovation and sustainable behaviors. This joint research forms a basis of the research institute.

- **Health and Well-Being.** Hogleve and Matta are jointly examining research questions around decision-making in the areas of physical health, financial health, and overall well-being. In projects ranging from understanding how parents make food choices for their children (Hogleve et al. 2018), and examining factors that shape financial behaviors of millennial consumers (Matta and Hogleve 2018), to interventions that enhance the life of vulnerable populations including the elderly (design and data collection stage), their research intends to inform and aid policy makers in solving societal problems in the domain of health and well-being. Danzer and Wiederhold examine possible explanations for the relationship between education and health behaviors (e.g., smoking and heavy drinking), known as the education gradient. Using rich survey data for Germany, they investigate the role of cognitive skills, grit, risk aversion, and personality factors such as the Big Five and a sense of control of oneself or over one's life.
- **Education and Employment.** Matta, Schwerdt and Wiederhold are collaborating on research that examines the role of gender and ethnic on choices that college students make during a Bachelor's degree program. Hogleve, Matta and Wiederhold



are discussing the design of experiments to understand the effect of employer stereotypes of applicants and skills listed on applicants' resumes, on how employers evaluate applicants.

- **Integration of Migrants.** Danzer, Hogleve, Matta and Wiederhold are planning to investigate the role of language skills as well as other cognitive and non-cognitive characteristics for integrating refugees in Germany. They also want to inform policy how to give refugees better chances for succeeding at school, university, and the labor market. Building on the work of Patt et al. (2017), Danzer and Wiederhold also plan to assess how the availability of migrants with different sets of skills affects firms' innovative behavior (e.g., innovation in technology substituting for skilled vis-à-vis less-skilled labor).
- **Social Innovation.** Extending the research on social innovation in services, Hogleve and Matta are collaborating on measuring the impact of social innovations, and understanding the role of macro-micro-meso factors on the scalability of social innovations. Danzer and Wiederhold plan to develop a Learning, Instruction & Fun for Education (LIFE) App to foster learning in Sub-Saharan Africa. A detailed impact assessment will answer questions such as "Can technology be successfully used in education in the poorest countries worldwide?"; "How can teachers and parents be integrated?"; and "Which complementary policies are necessary to make the technology effective (e.g., additional school resources, low teacher absence, etc.)?"
- **Sustainable Behaviors.** Though there is evidence that consumers are willing to pay more for products that demonstrate supply chain sustainability, it is unclear how this feature compares to other dimensions of sustainability evidenced by the product/firm. Hogleve and Matta are investigating the relative effects of sustainability information on consumers' evaluations and willingness to pay (currently designing field experiments). Danzer and Wiederhold shed light on culture-specific preferences regarding willingness to take risk and future orientation in multi-ethnic societies. Besides describing how decision-making correlates with culture, they also investigate the causal effect of culture-specific preferences on sustainable behavior, such as food waste, or on investment decisions, such as old-age provision. Danzer and Matta are planning a project on consumers' perception of food waste and their avoidance strategies. In experiments, they plan to elicit consumers' willingness to pay for avoidance.

BESH was opened with a Grand Launch Event and the First Annual BESH Research Symposium on June 26, 2019, which covered the following topics: Building Sustainable Food Supply Chains, The Effects of Income Transparency on Well-Being, Using Investment and Assurance Frames to Encourage Retirement Information Search and Understanding Gender Gaps among Young Professionals, presented by experts from France, the Netherlands and the U.S., see [https://www.ku.de/fileadmin/160128/BESH/First\\_Annual\\_BESH\\_Research\\_Symposium\\_Program.pdf](https://www.ku.de/fileadmin/160128/BESH/First_Annual_BESH_Research_Symposium_Program.pdf).

### 3. Practical Wisdom in Decision Support Systems

In May 2019, Prof. Dr. Thomas Setzer, Chair of Business Administration and Business Informatics, and Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy, together submitted a proposal with the German Research Foundation (Deutsche Forschungsgemeinschaft, DFG) about "Practical Wisdom in Decision Support Systems". The project is aimed at extracting and portraying ethical principles and principles of wisdom in modern digital, data-driven decision support systems.



#### 4. Ethical Issues in International Management

Prof. Dr. Katja Gelbrich, Chair of Business Administration and International Management, has been working on two research projects dealing with ethical issues in international management:

- “The Role of Culture in Trust and Business Ethics: A Four Country Study” – a project in cooperation with Prof. Yvonne Stedham, PhD, University of Reno, Nevada.

Recent political and business scandals imply that societies are becoming increasingly divided into groups that do not trust each other and avoid contact and interaction. Research on social and political trust finds that trust has been steadily decreasing across countries and cultures. Lack of social trust has been shown to be related to a decrease in social capital and an increase in corruption which tend to prevent economic and human development.

Trust has been studied in a variety of disciplines; however, conceptual work on the integration of what is known about trust is scarce. This research offers a theoretical framework that integrates micro and macro considerations relevant to understanding trust. The framework specifies relationships between contextual, macro-level factors such as culture and between individual, micro-level factors such as personality characteristics and trust. A core element in this framework is “a sense of community.” It is suggested that sense of community mediates the relationship between the micro- and macro-level influences on trust via its impact on perceptions and acceptance of uncertainty.

Note that the literature differentiates between generalized (social) and particularized (strategic) trust. Trust is explored on a macro-level, a society’s tendency to trust (generalized, social trust), and a micro-level where the focus is on trust related to the interaction between two individuals in a specific context (particularized, strategic trust). The proposed framework considers both.

The primary purpose of this research is to add to the literature on ethical judgment in business. Hence, the proposed framework also presents a linkage between trust and ethical judgment. While prior business ethics research provided support for the relationship between cultural characteristics and ethical judgement, the processes underlying this relationship have remained largely unclear. The theoretical framework presented here suggests that culture affects ethical judgment via its impact on sense of community and trust. (Source: IOSSBR Boston 2018)

- “Cross-national investigation of product returns and sustainable customer behavior” – a project by Jana Gäthke, Katja Gelbrich (both at the Chair of Business Administration and International Management at WFI) and Shan Chen (Politecnico di Milano, School of Management, Italy).

Drawing on the concept of self-construal, we examine how product return policy restrictiveness and a customer-oriented institutional environment affect Western vs. Eastern customer behaviors (product returns and repurchase). Hypotheses are tested with data from the U.S. and China. Results show that restrictive return policies decrease product returns in Western (not in Eastern) countries and decrease repurchases in both countries. For the institutional environment, we find that it increases product returns in Eastern (not in Western) countries and increases repurchase in both countries. Further, we shed light on the legitimacy mechanisms explaining the impact of the institutional environment. These findings increase our understanding of



product returns in different cultural environments and offer valuable insights for a global and sustainable product return management.

## 5. Sustainable Reporting

Prof. Dr. Max Götsche, Chair of Business Administration, Controlling and Auditing, and his associates have worked on the following research projects:

- “The role of assurance in sustainability reporting”, Carolin Baier (KU), Max Götsche (KU), Frank Schiemann (Universität Hamburg), Andreas Hellmann (Macquarie University, Australien);
- “Synergies for value chain responsibility: The case für aligning sustainable supply chain management and trade compliance”, Carolin Baier (KU), Markus Beckmann & Jens Heidingsfelder (Friedrich-Alexander-Universität Erlangen-Nürnberg);
- “Building a social empire? Managerial preferences, shareholder litigation, and corporate social responsibility”, Tobias Steindl (KU), Andreas Hellmann (Macquarie University, Australien), Max Götsche (KU);
- “Cultural rule orientation, legal institutions, and the credibility of corporate social responsibility reports”, Tobias Steindl (KU).

## 6. Innovation for Ingolstadt

The research project “Innovation for Ingolstadt” for citizen engagement and open innovation in cooperation with the city of Ingolstadt is a joint project with all BESH co-founders (Prof. Danzer, Prof. Hogleve, Prof. Matta, Prof. Wiederhold). It is a large-scale study with the citizens of Ingolstadt, sponsored by the city of Ingolstadt. The study is currently being designed and pre-tested and will be launched for the public in mid-September 2019.

### b) Conference Visits

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

#### ***Chair of Christian Social Ethics and Social Policy***

In May 2019, Prof. Habisch held a key-note address at the Catholic Entrepreneur’s Union (BKU) Conference “Sustainable Finance” at Cologne, entitled “Wirkung nachhaltiger Geldanlage auf unternehmerisches Handeln?” Cologne, Germany.

In March 2019, Prof. Habisch served as key-note speaker at the International Conference 2019 on “Entrepreneurship and Sustainability in the Digital Era” at Assumption University, Bangkok, Thailand.

In March 2019, Prof. Habisch was the speaker at the Workshop “Self-organization. The Role of Entrepreneurial Responsibility and Public Chambers of Commerce” at the Santiago Chamber of Commerce, Santiago/Chile.

In February 2019, Prof. Habisch was the speaker at the Workshop “Practical Wisdom for Management. Training local leaders to come up with wise decisions” at the Beer-Sheva Campus of the Mandel Foundation, Israel.

In November 2018, Prof. Habisch visited the 8th International Conference on Sustainability and Responsibility organized by Cologne Business School/CASM, Cologne, Germany, November 14 – 16, 2018 entitled “Responsible Leadership in Times of Transformation”. This conference - with nearly 300 mostly international participants - was one of the largest



PRME-related conferences in Germany. In the context of the conference, Prof. Habisch organized a panel on “Practical Wisdom for Management” with papers from Germany (Sasse/Bachmann/Habisch 2019), France, Austria and Israel.

In October 2018, Prof. Habisch and Prof. Setzer co-organized a workshop on “Entrepreneurial Responsibility in the Digital Age” at the Annual Conference of the Catholic Entrepreneurs’ Union at Heidelberg.

In December 2017, Prof. Habisch held a keynote address on Co-responsibility of Entrepreneurs at the International Conference “Fostering Entrepreneurial Dynamics - Empowering Institutions and broader partnerships”, at Marrakech/Morocco.

In October 2017, Prof. Habisch participated in a session of the Pontifical Academy of Social Sciences (Vatican); his presentation was entitled: “The role of companies for the realization of a global sustainable agenda”.

In April 2017, Prof. Habisch participated at a panel discussion on “Entrepreneurship Education at the University” at the European Forum Alpbach, Alpbach, Austria.

In March 2017, Prof. Habisch at the invitation of the Chinese Central Government to serve as a Foreign Higher Education Specialist organized a series of Workshops on Sustainability, Sustainable Water Management, Sustainable Management, Practical Wisdom and Sustainability, at the University of Chongqing, Chongqing, China

In February 2017, Prof. Habisch together with Prof. Dr. Luigino Bruni (Rom) and PD Dr. Giuseppe Franco and organized a Conference at Villa Vigoni, German-Italian Center of European Excellence, Loveno di Menaggio, Italy, entitled “Ligatures of European Economic Culture” with presentations of historians, economists, business scientists, theologians (financed by Deutsche Forschungsgemeinschaft) (cf. Franco and Habisch 2018).

### ***Chair of Economic Ethics and Social Policy***

The members of the Chair of Economic Ethics and Social Policy have given the following presentations at conferences:

- 2019: The Gift and the Common Good, Eichstätt. “The Ethics and Economics of Cooperation and Consent”
- 2018: Basic Income Conference, University of Freiburg. “A feasible basic income for Germany: a micro simulation analysis on changes in labor supply, poverty, and inequality”
- 2018: ESPAnet Annual Conference, Vilnius.
  - “Culture or Religion – A Solidarity Game with Indian and German Students”
  - “Religion and the Welfare State: Testing the Manow Hypothesis”
- 2018: 70 Jahre Soziale Marktwirtschaft, Münster. „Zukunftsperspektiven der Sozialen Marktwirtschaft“
- 2018: FISS Annual Conference, Sigtuna, Sweden
  - “Identifying the Poor“
  - “Religion and the Welfare State“
- 2018 Social Situation Monitor Research Seminar, Brussels. “Identifying the poor: Sensitivity and characteristics of household selection based on income and consumption data”
- 2017 Conference on Interdisciplinary Poverty Research, Salzburg. “Fighting poverty in Europe: A micro simulation approach to fiscal equalization in the EU”
- 2017 ESPAnet Annual Conference, Lisbon. “Ensuring subsistence across Europe: A fiscal equalization mechanism based on poverty gaps”



- 2017 FISS Annual Conference, Sigtuna, Sweden. “Fighting poverty in Europe: A micro simulation approach to fiscal equalization in the EU”.

Furthermore, members of the Chair of Economic Ethics and Social Policy visited a conference organized by the *Verein für Socialpolitik*, one of the largest professional economics associations in Europe:

- 2019: Conference of the standing field committee “Economics and Ethics”.

### ***Chair of Business Administration, Controlling and Auditing***

Prof. Dr. Max Götttsche and his team have visited the following conferences:

- Experimental Research in Management Accounting Conference (EXRIMA) 2019, Bayreuth (DE);
- Annual Meeting Academy of International Business (AIB) 2019, Copenhagen (DK);
- Annual Congress of the European Accounting Association (EAA), 2019, Paphos (CY);
- International Working Seminar “Responsibility and Accountability of Supply Chains” 2019, Kassel (DE);
- Herbsttagung der wissenschaftlichen Kommission Nachhaltigkeitsmanagement des Verbands der Hochschullehrer für Betriebswirtschaft e.V., 2018, Augsburg (DE);
- Empirical Research in Management, Accounting & Control (ERMAC) Conference, 2018, Vienna (AUT);
- Annual Congress of the European Accounting Association (EAA), 2018, Milan (IT);
- Annual Conference of the British Accounting and Finance Association (BAFA), 2018, London (GBR);
- Annual Congress of the European Accounting Association (EAA), 2017, Valencia (ESP);
- Annual Meeting of the American Accounting Association (AAA), 2017, San Diego (USA).

### ***Chair of Business Administration, Innovation and Creativity***

The holder of the Chair of Business Administration, Innovation and Creativity has given the following presentations at conferences:

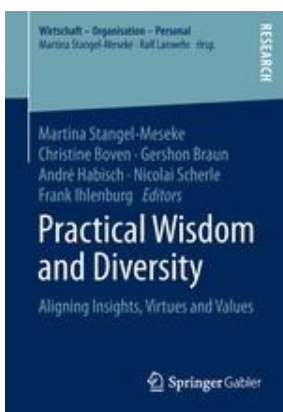
- “Parental Choice of Healthy Food for Children: The Role of Social Comparison, Implicit Self-Theories and Social Norms,” at the AMA Winter Educators’ Conference, Austin, TX, February 2019.
- “Parental Choice of Healthy Food for Children: The Role of Social Comparison, Implicit Self-Theories and Social Norms,” at the Beyond Borders and Boundaries: Bridging Theory and Practice in Creating Social Good, Ashoka U Pre-conference, San Diego, CA, February 2019.
- “Hot Data, Cold Trust: The Role of Privacy Literacy in Restoring Trust and Consumer-Brand Relationships”, at the Center for Positive Marketing Annual Conference, New York, NY, February 2019.

## **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.



Together with two colleagues of the University of Freiburg, Prof. Dr. Neumärker and Prof. Dr. Nothelle-Wildfeuer, Prof. Dr. Althammer published a book on *Solidarity in Open Societies* in 2019. In this volume, scientists from different disciplines analyze the idea of solidarity, its analytical content as well as practical scope and limits for pluralistic and cosmopolitan societies.



Also in 2019, Prof. Dr. Habisch, together with five co-editors from different academic disciplines published a book with the title *Practical Wisdom and Diversity: Aligning Insights, Virtues and Values*. In this book, expert academics and practitioners share their insights into contemporary theories and conventions for ethical decision-making in diverse cultural contexts.



## VII. 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.

During the past two years, WFI has set up new partnerships and been active in networks in order to bring students and faculty together with entrepreneurs and practice partners, to implement innovative teaching formats such as action-based learning in our curricula and to maintain sustainable contact with schools, business and society. Through close networking and regular dialogue, we ensure that the Faculty's research and teaching activities are relevant and visible for business practice at home and abroad, by also placing specific focus on visibility for representatives of the regional economy.

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

A cooperation agreement with the Bayer Cares Foundation for an action-based learning concept in social impact entrepreneurship was signed in 2018, and included into the curriculum of WFI's Master program in Business Administration as the module "Social Innovation I: Basics and Concept Development". This module was offered by the Chair of Christian Social Ethics and Social Policy in the winter semester of 2018/19 for the first time.

In this context, social-impact start-up (SIST) entrepreneurs in the field of food and healthcare, funded and supported by the Bayer Cares Foundations "Grants4Impact" program, were brought together with Master students to work on entrepreneurial problems specific to social enterprises, either in a classroom setting or as a thesis topic. The Bayer Cares Foundation provides financial assistance for entrepreneurs for a duration of 24 months to support them in the development of their business ideas. Based on academic literature, the students mainly work on identifying particular management challenges of the start-ups – for example in the field of financing or marketing – and on developing suitable solutions.

One of the social entrepreneurs receiving financial support is the Ghanaian software developer Raindolf Owusu, who established the "Bisa" App in his home country. This app enables people in remote areas to make first contact with doctors, who volunteer for that purpose. "Bisa" is the Ghanaian word for "questions". Statistics estimate that in Ghana, there is just one doctor for approx. 8,500 people. In addition, many people in the country live in regions that are more than one day's walk away from the nearest doctor or hospital. This means that they not only suffer from poor access to fundamental health and medical services, but they also have to orientate themselves and know which doctor they can turn to before they set out. "Ghana has a very young population and smartphones are widely spread and also used in everyday life, for example for making payments. This means that you can reach a large number of people via an app", explains the Master student Marco Miglietta. Raindolf Owusu entrusted him and other fellow students, among them Florian Wehle, with the task of finding a way to also include doctors in Germany as initial contacts for Bisa users in order to reduce waiting times. In their research, the students found out that especially retired doctors and medical students are a suitable target group for Bisa as they might be more likely to participate in the initiative. On that background, the students recorded a video in which they give a brief overview of Bisa and its background to support the operator of the app in approaching prospective volunteers. "We are always looking for doctors who would like to support us. The work carried out by the students, which we incorporate in our concept, is a valuable contribution when it comes to finding and recruiting additional practitioners", emphasizes





Bisa founder Raindolf Owusu. For the support video recorded by our Master students for their SIST partner, see <https://www.youtube.com/watch?v=sivnOH3y77s&feature=youtu.be>.



The student groups used the kick-off event in Berlin for intense discussions with the social entrepreneurs who are supported by the Bayer Cares Foundation. (Photo: Vosen/upd)

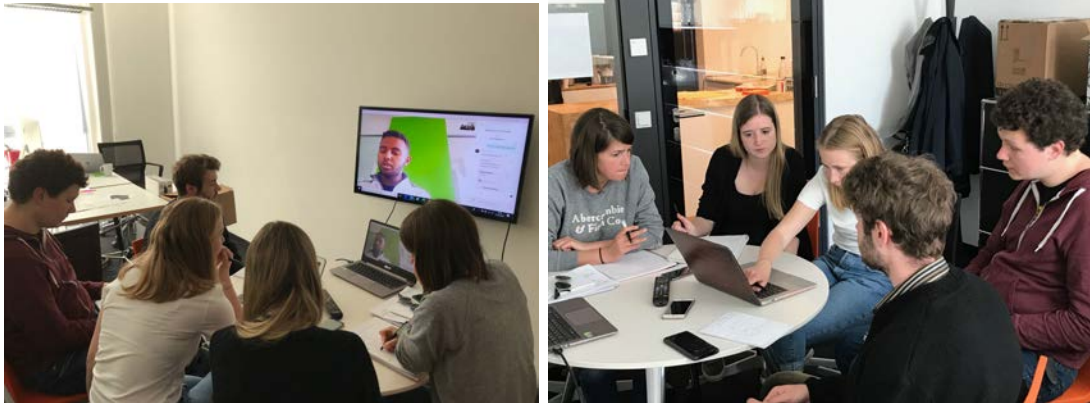


(From left) Sarah Kühne, Manuela Kössler, Florian Wehle and Marco Miglietta are some of the Master's students from WFI who have identified management challenges in several social enterprises and recommended corresponding solutions. (Photo: Schulte Strathaus/Press Office)

Another WFI student group of six has established a collaboration with the Berlin-based company “Coolar”, who currently develop a new cooling system for use in developing countries – mainly for adequate storage of drugs and vaccines. While conventional refrigerators depend on a reliable, stable power supply and use compressors which wear quickly in harsh conditions, the Coolar devices function without electrical energy and movable parts. Instead, the inventors of the system make use of the cooling produced during evaporation and use a special gel in order to keep the cooling circuit up and running. Our Master student Sarah Kühne and her team have supported the project by analyzing whether the production should be entirely taken over by the developers themselves or whether parts of the production process can be outsourced. They spoke to experts from the industry and developed the recommendation of having the individual parts of the cooling device assembled in the country of destination in order to also involve the local population in the production chain. In addition, they calculated the most cost-efficient way of production and set up a purchasing strategy. “In particular aid organizations and governments are potential buyers of this cooling system”. This is what Sarah Kühne and her team found out during talks with the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) which is supported by the German government. “My team and I were really impressed by the students’ work. They make it a lot easier for us to find a production strategy and make a well-founded pre-selection of potential business partners and contractual models”; this is how Coolar co-founder Christoph Göller summarizes the collaboration with the WFI students.

By working with social entrepreneurs, the young researchers were also able to define aims and objectives for their own future careers: “This exchange showed me that it is indeed possible to do good and earn money with it. And I was able to apply my knowledge in a practical context. I could imagine working in a start-up company myself.”, says Kühne.

During the Summer Semester 2019, the cooperation was also extended to 80:20, an Ingolstadt based IT consulting company. For the subsequent course “Social Innovation II”, another boot camp could be organized at the 80:20 offices based in Ingolstadt, where teams work with KU students on issues like business canvas, design thinking, and social media campaigning. In the context of Social Innovation II, students design a social media campaign for their SIST partner that is specifically tailored to its business model and most important stakeholder groups.



Students specializing in “Entrepreneurship and Social Innovation” communicate with Christian from Ethiopia, 21 year-old-founder of GEBEYA, a platform to connect rural vegetable producers and urban farmers. Supported by the local IT consultant 80:20, they help him to insure transportation facilities better for his venture.

### **b) Competence Unit Sustainability in China (CUSC)**

In fall 2016, Prof. Habisch and Dr. Bing Zhu (now Assumption University, Bangkok) founded the Competence Unit Sustainability in China (CCSC), a multifunctional center for German-Chinese cooperation in the field of sustainability. The foundation of CUSC aims to demonstrate and increase German-Sino competence and cooperation in business and research. It provides expertise in the field of sustainable business for project or program support, functioning both as research organization and network platform for business partners from Germany and China.

While there are many research units on sustainability in German-speaking countries, CUSC is the only one with specific focus on China. With the involvement of partners from both countries, it promotes German-Chinese research and cooperation in the field of sustainability. Besides aiming to expand the network of universities and research institutes, as well as partners from the medium-sized economy, CUSC will also be the starting point for deepening already existing contacts with China. CUSC creates a network for all parties to join in activities relevant to sustainable business in Germany and China by applying their knowledge and competence.

In 2017, Prof. Habisch accepted an invitation of the Chinese central government to serve as a foreign higher-education specialist at the University of Chongqing in Central China, which is one of the 30 leading Chinese universities. Prof. Habisch’s task was to run research workshops on topics of Sustainability, Sustainability Management, Social Innovation and Corporate Citizenship. During that time, he was also able to visit WFI’s partner universities Tongji University at Shanghai and Sun Yat-Sen University in Guangzhou. During his 7 weeks in China in February/March, Prof. Habisch held several lectures and workshops at the University of Chongqing as well as a workshop with colleagues and PhD students in the field of sustainability research at Tongji University in Shanghai. New contacts for further research projects on sustainability-related topics were established and the relationship with both WFI partner universities in Shanghai and Guangzhou was intensified with the aim of facilitating exchange programs for German and Chinese students with WFI in the future. Contact also resulted in Prof. Chen from Tongji University spending several weeks as a guest professor at WFI in 2018 as well as Prof. Cheng from the University of Chongqing visiting our Faculty in June/July 2019. Both colleagues i.a. also presented in the “Sustainability in China” lecture



series, co-organized by the Professorship for Social Ethics and Social Policy with the AUDI-Confuzius Institute Ingolstadt (ACI-I).

For further information on research activities and events on sustainability in China, please refer to the CUSC website <http://www.ku.de/wwf/segp/ccsc/>.

### **c) Digital Start-up Center “brigk”**

The digital start-up center “brigk” is an institution set up by the city of Ingolstadt and rural districts in the region and supported by the state of Bavaria and regional businesses. It serves as a meeting point for digital start-up companies and provides rooms, infrastructure and coaching as well as a large network of experts, experienced founders, investors and service-providers.

WFI cooperates with brigk through the Center of Entrepreneurship, described in the following chapter (see chapter VIII b). For example, students taking the seminar course “Entrepreneurship” offered by Benedikt Bauer, an employee at the Center for Entrepreneurship, regularly give their final pitches at brigk. An integral part of the course is the development of a business model for a product or service idea generated by the students. Over the course of the semester, the students first identify relevant problems by means of surveys, on the basis of which solutions in the form of business ideas are developed. The students learn how to present business ideas in the form of a brief presentation, a so-called “pitch”. These final presentations are held at brigk in front of a jury of representatives of the Ingolstadt start-up scene. The students receive valuable feedback for the final phase of writing their business plan, and the best groups are encouraged to apply for the Ingolstadt Business Founder Award.

The brigk was also host to the 2018 meeting of the Analytics Working Group of the Society for Operations Research (“Gesellschaft für Operations Research e.V.”, GOR) together with the Working Group “Fuzzy Systems, Neural Networks and Artificial Intelligence”. The working group “Analytics” is a forum for practitioners and scientists. Within the scope of the working group, challenges in the field of (data) analytics can be identified and suitable approaches identified so that the potential of data-driven analyses and decisions can be better exploited. During the meeting in Mays, almost 60 participants from industry and science exchanged ideas on topics such as artificial intelligence and data protection. About one third of the participants came from large companies, research centers/start-ups and universities. Dr. Hans-Georg Zimmermann, Fraunhofer Institute for Integrated Circuits (IIS), gave the keynote speech on “Artificial Intelligence and Neural Networks in Analytics” about the possibilities and limitations of AI and data-driven approaches.

### **d) YES! Young Economic Summit**

The development of solutions for economic, ecological and social problems is the focus of the nationwide school competition “YES - Young Economic Summit”, which the ZBW Leibniz Information Center for the Economy organized for the first time in Bavaria this year. The YES! – Young Economic Summit is the largest German school competition on economic and social challenges. Teams of students of the grades 10 to 12, 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.



The KU was the first university ever to be a scientific partner at the regional level, together with the Munich ifo Institute. Students from the Robert-Schuman-Gymnasium (Cham), the Munich Luitpold Gymnasium and the Hildegardis Gymnasium from Kempten spent several months discussing solutions to national and global challenges with KU researchers. They presented their results at the “Southeast Regional Final” in Munich, which was also attended by teams from the state of Baden-Württemberg. YES! is one of the largest competitions for schoolchildren on economic and social challenges for the young generation.

The school team from Cham exchanged views with Prof. Dr. Dominika Langenmayr (Chair of Economics, especially Finance) and her colleague Lennard Zyska on the question of whether improving equal opportunities is a key to a fairer society. For example, the pupils’ research revealed that social background still has an influence on educational attainment and income. The pupils therefore developed the “My2tor” concept, in which high school pupils act as tutors for primary school pupils who are disadvantaged by their family circumstances. The pupils from Cham presented their idea convincingly and will – beside two teams from Stuttgart and Schwäbisch Hall – present their considerations at the federal final of the competition in Hamburg at the end of September.

The macroeconomist Prof. Dr. Simon Wiederhold and his colleague Katharina Hartinger worked with their school team from Munich on the topic “Tablet or blackboard? Promoting meaningful digitization in German schools”. After analysing the state of digitization in schools, they suggested that a competition be held to create new incentives to boost the use of digital aids and teaching content.

The team from Kempten, together with Prof. Dr. Alexander Danzer (Chair of Microeconomics) and his doctoral student Carsten Feuerbaum, devoted themselves to the topic of “How can education and language acquisition be successful for immigrants”. Their suggestion was a Friendshipping app with which they want to bring together migrants and Germans – matching their profiles, so that they can solve tasks together in a playful way.

Prof. Dr. Jörg Althammer (Chair of Business Ethics and Social Policy) supported a team working on the topic “What’s enough? Criteria for measuring the socio-economic subsistence minimum“.



A total of eleven teams of schools from Bavaria and Baden-Württemberg met for the regional final of the Young Economic Summit at the Munich ifo Institute. The teams were accompanied by scientists from the KU in their work on various issues. (Photo: YES!)



At the start of the regional final of the YES! competition (from left), moderator Shary Reeves, Dr. Klaus-Peter Potthast (Bavarian Ministry of Economic Affairs), Munich City Councillor Gabriele Neff, Prof. Dr. Alexander Danzer (Chair of Microeconomics at the KU) and Prof. Dr. Clemens Fuest (President of the ifo Institute) discussed the necessity of imparting competences on economic topics to young people. (Photo: YES!)



The YES! project has been a good opportunity for the professors involved to reflect their research into society. While researchers are usually active on established channels, this competition is a whole new medium to reach a young target group and potential students. At the same time, the researchers have learned more about current problems and problem-solving approaches of the young generation, which is of utmost importance for sustainability issues.

#### e) Görres-Gesellschaft

Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy, is head of the field committee “Economics and Social Science” of the *Görres-Gesellschaft* (Görres Society). The section deals with economically relevant issues from a theoretical, empirical and institutional perspective. In particular, normatively relevant questions are discussed on the basis of a Christian understanding of values. A special concern is the promotion of young academics. Young academics have the opportunity to present and discuss their work at the Young Academics Workshop at the annual section meeting in Augsburg. In addition, the Section awards the “Best Paper Award Business Ethics” of the Görres Society for outstanding submissions on the topic of “Business and Corporate Ethics”.

Founded by a group of Catholic researchers and publicists in 1876, the Görres Society can look back on a large number of important scholars as members. It has around 3,000 members, organized into 20 scientific departments or sections. The Christian image of man and Christian ethics characterize the work of its members. In the context of a strongly changing and increasingly secularized world, the Society deals with the results of current research at the interface of science and society. The Görres Society sees itself as a platform that takes up current scientific debates in their social diversity and actively participates in the field of conflict between the secular world, scientific progress and Christian tradition.

In the past two years, Prof. Althammer has participated in the following research group meetings of the Görres Society:

- 2019: “Normative Grundlagen stabiler politischer und wirtschaftlicher Ordnungen” (“Normative foundations of stable political and economic systems”)
- 2018: “Experimentelle Wirtschaftsethik – Der Beitrag der experimentellen Ökonomie zur Lösung normativer Problemstellungen” (“Experimental Business Ethics – The Contribution of Experimental Economics to Solving Normative Problems”).

#### f) Verein für Socialpolitik

The *Verein für Socialpolitik* (German Economic Association) is an association of about 4,000 German-speaking economists from over 20 countries, primarily Germany, Austria and Switzerland. As one of the largest and oldest associations of economists in the world, it aims to further the development and internationalization of economics and related fields. With its 24 standing committees, the central aim of the *Verein für Socialpolitik* is to use economic analysis to improve economic policy and encourage public debate. Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy, is a member of the following standing field committees of the *Verein für Socialpolitik*:

- Economics and Ethics
- Social Policy
- Population Economics.

#### g) Bund Katholischer Unternehmer

From 2009, the KU has been collaborating with the Association of Catholic Entrepreneurs (BKU) to hold the “Eichstaett Colloquia Economy – Church – Academia” (“Eichstätter Gespräche Wirtschaft – Kirche – Wissenschaft”). The annual conference invites high-level



practitioners from business, church and academia to discuss current relevant ethical issues (for more information, see the chapter VIII a). From WFI, Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy, has been closely involved both in organizing the annual conference and in other activities. In May 2019, Prof. Habisch was invited for a keynote address about Responsible Finance with the BKU in Cologne. Moreover, in 2017/18 he participated in a project of the BKU member company HIPP on relaunching their business values and corporate ethics.

### **h) Ingolstadt Institute for Applied Sustainability (inas)**

Promoting research and teaching for sustainable development in the region and inspiring people to adopt sustainable lifestyles – this is the goal that the Ingolstadt Institute for Sustainability (inas), the Catholic University of Eichstätt-Ingolstadt (KU) and the Technische Hochschule Ingolstadt (THI) have set themselves for a new cooperation that combines the competencies of the participating institutions. On May 27, the KU and THI officially recognized inas as an affiliated institute of both universities at a ceremonial kick-off event. Prof. Habisch took part in the panel discussion on behalf of the WFI. He is also the contact person for the affiliated institute at WFI. An An-Institute is legally and organizationally independent, but cooperates closely with the scientific institution to which it is affiliated.

With the new institute, the two universities want to jointly establish the topic of sustainability with an even stronger practical orientation in Region 10 (Ingolstadt region). The founder and director of inas, Prof. Reinhard Büchl, described it as a “singular constellation” that the KU and THI cover a range of topics from humanities and ethical issues to high-tech topics. In order to realize his vision that the Ingolstadt region serve as a model for sustainability in all branches from agriculture to large-scale industry, a comprehensive networking of competences is necessary according to Prof. Büchl, uniting citizens, politics, business and science under one roof in order to address the issue of sustainability.



Inas founder Prof. Reinhard Büchl (center) received two certificates from KU President Prof. Dr. Gabriele Gien and THI President Prof. Dr. Walter Schober, officially recognizing the Institute for Applied Sustainability as an affiliated institute of both universities. (Photos: Schulte Strathaus)



At the opening event (from left) Ingolstadt's Lord Mayor Dr. Christian Lösel, Prof. Dr. Georg Barfuß (THI), Elke Christian (IHK), moderator Stefan König (Donaukurier), Prof. Reinhard Büchl, Denise Rink (Our Future) and Prof. Dr. André Habisch discussed the challenges for a transformation to more sustainability. (Photo: Schulte Strathaus)

### **i) WFI Talent Fair and Company Day**

WFI Talents is a platform the Faculty has set up with the goal of establishing a lasting partnership between WFI and a selected group of companies from a wide range of industries and of establishing networks between these companies and WFI students. The main activities of WFI Talents are the annual WFI Talent Fair and the Company Day.

On November 15, 2018, the last WFI Talents Fair was held with 15 partner companies presenting themselves at the Ingolstadt campus. In addition to familiar faces such as Andersch,



MediaMarktSaturn, PAYBACK etc., numerous new host companies were also be present (e.g. BASF, ALDI Süd, Enterprise, S&P Global).

The last Company Day took place on May 15, 2019 in the WFI garden. Many students used the opportunity to get in touch with the company representatives and look for an internship or a direct entry position. Both WFI Talents partners (Andersch, BearingPoint, EY (Ernst & Young), Hays, KPMG, MediaMarktSaturn, PwC) and guest companies (Commerzbank, Deutsche Bahn Management Consulting (DB MC), Enterprise, Genossenschaftsverband Bayern (GVB), H&Z, Interhyp, Unicredit, WTS Group) were present with booths.

WFI Talents also uses innovative formats to facilitate networking, such as “talentefinder”, an App inspired by a well-known dating app. For the WFI Talents Fair, students had the possibility to like the company profiles they are interested in. In return the companies could indicate students whose profiles appealed to them. If a match arose, the participants could chat with each other and make an appointment, which took place directly during the trade fair event. In addition, students had the opportunity to participate in the 4th WFI Talent Cup “Escape Games”. Together with company employees a mobile version of “Escape Games” was played and several small puzzles were solved in the teams. The two fastest teams qualified for a thrilling final for the coveted WFI Talent Cup. During the Company Day, students had the opportunity to play with and against representatives of the WFI Talents partner companies in a table football tournament and win the WFI Talents Cup as a trophy.



## VIII. Principle 6: Dialogue

### Principle 6 | Dialogue

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

An important basic idea for strategic further development at the KU is the endeavour to promote the dialogue between disciplines, denominations, nations and cultures. This includes

- regional dialogue, for which “Mensch IN Bewegung” (“Man IN Motion”) project, which has been described in chapter VI, plays a central role.
- interdisciplinary cooperation, for example with regard to questions of ethics and sustainability in the planned KU Ethics Center. This will also open up new perspectives for cooperation between WFI and the KU faculties in Eichstätt. The Ethics Center will be located in Ingolstadt and is scheduled to open at the end of 2021.
- International exchange in research and teaching with selected partner universities, for example within the framework of a consortium founded in 2017 together with four other Catholic universities (Australian Catholic University, Catholic University of America, Universidad Católica de Valparaíso, Sogang University). The aims are joint projects, continuous exchange and joint study programs.

A number of forums, workshops and other events connecting different units at the KU serve as a platform for dialogue on PRME-related topics with partner institutions from science, business and society and the general public. In the following sections, the events (co-)organized by WFI or with a particular relevance for the Faculty are described in more detail.

### a) Eichstätter Gespräche (Eichstätt Dialogues)

The “Eichstätter Gespräche” (Eichstätt Dialogues), an event organized by the KU in cooperation in a cooperation with the Association of Catholic Entrepreneurs (BKU), brings together around 100 selected people with prominent leadership personalities to discuss current economic and business ethics questions on a yearly basis. The objective of this program is to create an intensive and close dialogue between leading representatives from economy, church and science.

The main theme of the 2019 Eichstätt Dialogues between the church, business and science (to be launched in November 24 – 26) is “Future of Work”. Despite full employment and a good economic situation, there is movement in the German labor market again. The question of the personal and social significance of work is being raised anew. Digitalization does not occur in large surges, but continuously over the years, and is resulting in staff reductions in administration, service sector and production: for the first time not only for poorly trained employees, but also for highly paid specialist lawyers or accountants. In view of digitalization and ageing, the question arises not only from a socio-ethical point of view, but also from the practical point of view of management: Is every innovation already a humanization? Experiences with previous innovation processes in the “work system” are not uniform. How can important experiential knowledge be kept present in the process of change? And: How do entrepreneurs relate to the political framework conditions on a regional, national and international level?

Representatives from the church, business and academia will address these and other questions from different perspectives. The partnership-orientated focus of the Eichstätter





meetings between BKU and the KU combines practical entrepreneurial experience and academic reflection. The cooperation with the Catholic Social Science Center (KSZ), the Cusanuswerk, the Görres Society and the Hanns-Seidel-Foundation enriches the joint commitment to this concern.

### **b) Center for Entrepreneurship**

WFI is home to the Center for Entrepreneurship, which deals with current research questions of entrepreneurship in an interdisciplinary context between geography and economics. The aim is to further develop entrepreneurship in research, practice and teaching in an interdisciplinary manner and to enable an exchange of experience, opinions and knowledge between science and regional, national and international business in the context of social challenges. Particular attention is paid to questions of regional and location development.

Recently, the Center for Entrepreneurship/Chair of Tourism started a joint research project together with the local institution for regional management IRMA e.V. to strengthen the future competitiveness of the Ingolstadt region by recognizing possible structural and transformational processes. The economic structure in Ingolstadt is still dominated by the automotive sector and its supportive industries. The concept of resilience is in the focus of this study, which will be applied in close relation to the organizational structure in the region in order to implement measures that illustrate alternative paths for development in an early phase and therefore to be prepared against economic crisis. Against this background, a conference was carried out in spring 2019 on the topic “Crises as a Chance? – Strategies for Transformation in the Regional Development”.

### **c) Day of Sustainability**

On May 5, 2018, the “Day of Sustainability” (“Tag der Nachhaltigkeit”) took place at four different locations throughout the city of Ingolstadt and was co-organized by WFI and the “Man IN Motion” project. In addition to the two community centers and the Technische Hochschule Ingolstadt, WFI also hosted the event. A broad and varied program awaited the participants at the four venues. From 10 a.m. to 10 p.m. participants had the opportunity to deal with the topic of sustainability at different locations. At the KU (WFI), a parcours to the SDG was presented in the foyer, which was intended to draw the attention of the participants to their own contribution and possibilities for action to promote climate protection. In addition, the company iCONDU presented a simulation software for the SDG and informed about sustainable nutrition. Among other things, the specialist events focused on human responsibility for sustainable development and the encyclical of Pope Francis “Laudato Si”. Dr. Oliver Putz was one of the speakers with a lecture on the topic: “Man in the Anthropocene: Faith, Science and Technology in a Major Transformation toward Sustainability”. The subsequent fishbowl discussion, pictured below, dealt with options for action for the implementation of global development goals locally. In addition to Prof. Dr. Habisch, Dr. Putz and Prof. Dr. Bartosch from the KU, other partners of the KU were also involved, such as von Renn Süd (Council for Sustainable Development). The event attracted a total of about 60 - 70 participants with an interest in the subject during the lectures and discussions.



#### d) Sustainability Challenge Sustain 2030

Together with iCONDU GmbH and the student association DenkNachhaltig!, Eva Vosen from the Chair of Christian Social Ethics and Social Policy, organized the Sustainability Challenge Sustain 2030. The simulation game “Sustain2030 - SDG simulation game” offers participants the opportunity to gain a better understanding of the SDG target system. Participants of the simulation game can get to know the individual goals of sustainable development in the German context and find an approach to the complexity of sustainability in a playful way.

Specifically, teams of sustainability experts from the region and business administration students from the WFI entered a competition with the aim of achieving the sustainability goals for Germany in the best possible way by 2030. At the end of the game there was a discussion about the results and approaches of the individual teams.



#### e) Futurological Congress

In cooperation with AUDI ArtExperience and supported by the Technische Hochschule Ingolstadt (THI), the Catholic University Eichstätt-Ingolstadt, brigk - Digitales Gründerzentrum, the Museum for Concrete Art and the Bavarian Army Museum, the Ingolstadt City Theatre held a “Futurological Congress” (“Futurologischer Kongress”) at the CARISSMA Research and Test Center of the THI from June 14 to 16, 2018. The name of the event takes up the novel of the same name by Stanislav Lem. As an infotainment spectacle of science, research, technology and art, the “Futurological Congress” investigated where the so-called Fourth Industrial Revolution is taking us, how we will live and work, addressing topics such as robotics, artificial intelligence, the relationship between man and machine, digitalization



and the future of mobility. Altogether, the program contained more than 80 events. Futurologists, dancers, philosophers, journalists, engineers, scientists, theatre-makers, actors, performers, media artists, designers and – above all – citizens looked ahead together and made the congress a groundbreaking event.

At the event, the opportunities and risks of the digital future of mankind were highlighted. Under the title “Wisdom of the Crowd: The interpersonal super-brain or together we are stupid”, Prof. Dr. Thomas Setzer from the Chair of Information Systems at WFI explored the question of how groups make smarter decisions than individuals by means of experiments. Through interactive quiz questions, the participants were asked to make individual decisions, which were aggregated and visualized in real time by interactive voting systems. Moreover, the KU was represented by students of art pedagogy and didactics, the Department of Educational Innovation and Knowledge Transfer, representatives of the Bachelor's program “Applied Musicology and Music Pedagogy” and the KU Theatre Group.

#### **f) Long Night of Business and Science**

On April 20, 2018, the “Long Night of Business and Science” (“Lange Nacht der Unternehmen und Wissenschaft”) took place for the first time in Ingolstadt. The event is organized by IRMA (Initiative Regionalmanagement Region Ingolstadt e.V.). Admission is free for visitors, and there is a bus transfer between the different locations. 20 institutions from industry and science opened their doors for the event.

WFI, together with the Department of Educational Innovation and Knowledge Transfer, invited all chairs and initiatives of the KU to present a contribution at the “Long Night”. The focus of the University's program was on the topics smart city/digitization, sustainability, starting a company and education. Besides inter-faculty cooperation, some of the contributions were offered in cooperation with iCONDU, a strategic consulting company focusing on complexity, sustainability and digitization, and the start-up center “brigk”.

On May 24, 2019, the “Long Night of Business and Science” took place for the second time, with 40 participating institutions in total and in two cities: Eichstätt and Ingolstadt. WFI offered stands, a guided tour of the library, lectures, workshops and hands-on activities on future topics such as digital leadership, change management, sustainability, smart logistics. As network managers, Dr. Verena Gutsche, deputy project manager of the Department of Educational Innovation and Knowledge Transfer, and Stefan Raich, strategic project development with “Man IN Motion”, provided insights into the theory and practice of network management. The highlight of the event was a lecture by Prof. Dr. Utho Creusen, Honorary Professor at WFI, on “Digital Leadership – Leadership in Times of Digital Transformation”, which addressed the changing demands on corporate management that are created by digital change. This event was also transmitted to the Eichstätt location, which was involved in the “Long Night” for the first time this year. In Schollstraße 8, the participating researchers presented the project SAVe (“Funktions- und Verkehrssicherheit im automatisierten und vernetzten Fahren erfahren”), which develops methods for virtual design and testing in automated and networked driving and examines both technical and social issues.



„How can we change the world?“ Idea workshop with Christian Meier about the „Great Transformation“ and the role of change agents.



"Of spinners and weavers": Dr. Verena Gutsche on network management today.

### g) Student initiatives

Apart from implementing the values of global social responsibility in academic activities and curricula, WFI actively supports student initiatives. In these organizations students apply the theoretical concepts learned in class and learn to take practical responsibility. This strengthens their personality and teaches them to work individually as well as in a team. Among the WFI student organizations are the UNICEF student group as well as “DenkNachhaltig!” e.V. (think sustainably!), which organizes and coordinates the “Dialogue on Sustainability” – one of the biggest conferences in ethics and sustainability in the German speaking world. Two student organizations in particular maintain student contact with companies. With the WFI Summer Challenge and the Consulting Cup, WFI provides two top-class student events in cooperation with various companies. Both events are organized solely by students. Links with companies are also fostered by the Finance Network Ingolstadt and the WFI Entrepreneurs.

For more details on all of WFI’s student organizations, see <https://www.ku.de/en/faculty-of-business-administration-wfi/campus-life/studentenschaft/student-organisations/>.

#### 1. WFI Dialogue on Sustainability



**DENK  
NACHHALTIG!**

DenkNachhaltig e.V. (think sustainably!) is WFI’s non-profit student organization for sustainability. The organization wants to prepare this world for the future by establishing sustainable thinking and acting in the world of today and tomorrow.

DenkNachhaltig brings together stakeholders from academia, business, politics and society, providing a platform for vivid exchange on sustainability topics. In the past semesters, they have organized workshops for Sustainable Design Thinking and a Sustainability Hackathon as well as talks and discussion rounds with partners from Sustainability departments of MediaMarktSaturn, iCondu or Deloitte. In November 2017, DenkNachhaltig! organized and hosted the largest student conference on Sustainability in the German speaking area, the “WFI – Dialogue on Sustainability”. Together with renowned partners e.g. from Audi, Continental or Datev, they explored the topic “Sustainable innovation – Tomorrow’s competitive advantage?” in an interdisciplinary fashion. For further information, please see [facebook.com/denknachhaltig](https://facebook.com/denknachhaltig).



Dialogue on Sustainability

## 2. UNICEF campus group at WFI



Each year, the UNICEF campus group arranges several events to collect funds for UNICEF projects.

In 2017, the UNICEF student group, which currently consists of more than 100 members, organized a charity Christmas concert, at which several student musicians and regional professionals performed. Furthermore, there was a choreography by a group of dancers, a tombola and a charity fashion show.



UNICEF Campus Group Charity Christmas Concert

In 2018, the UNICEF group staged the 13th edition of the “Profs on the Decks” party, at which the professors from the WFI DJed, and organized the “WFI meets THI 2.0” party together with the UNICEF student team from the THI and donated 1244 € to a project in Jemen.

In 2019, the UNICEF group staged the 14th edition of the “Profs on the Decks” party. The collections of this event were donated to people in Rohingya.

The UNICEF group also supported the superior UNICEF Group of Ingolstadt in the “UNICEF Spendenlauf” (UNICEF donate running), at which more than 1,000 employees from local companies collected money for every completed round.



### 3. WFI Consulting Cup



The WFI – Consulting Cup was founded in 2007 as a student organization of WFI. Every year in December, 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.

### 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](http://www.summerchallenge.de).



## 5. WFI Finance Network

The Finance Network Ingolstadt – Association for the Promotion of Research and Vocational Training in the Field of Finance and Banking Management (FNI) is one of the largest stock exchange associations in Germany. It has almost 400 members and is a member of the Bundesverband der Börsenvereine an deutschen Hochschulen e.V. (Federal Association of Stock Exchange Associations at German Universities) (BVH). The aim of the association is to strengthen the link between practice and theory in the field of finance and banking. FNI

- invites top-class speakers to WFI and organizes exclusive events such as tours to the stock exchange in Frankfurt. This offers very good opportunities to build up a network.
- offers its student members interesting newspaper subscriptions and e-papers from various publishers in the fields of business and politics in cooperation with the BVH.

In 2019, FNI hosted a special event: On May 28, the first Stock Pitch Competition of the Finance Network Ingolstadt (FNI) took place at WFI, with a total prize money of 1,500 EUR. The speakers and teams from Nuremberg, Augsburg and Ingolstadt each had ten minutes to present two investment proposals as concisely and comprehensibly as possible: a long (rising price) and a short (falling price) position. The argumentation and knowledge of the stock exchange enthusiasts were then taken to the test by an expert jury, which consisted of Carolin Dilger (PwC), Roman Grodon and Thomas König (Orca Capital), Albert Mayer (Volksbank Raiffeisenbank Bayern Mitte), Martin Englmeier (Trader) and Prof. Dr. Thomas Mählmann (Chair of Finance and Banking; patron of the FNI). The numerous spectators and speakers made the Stock Pitch Competition 2019 a unique event.



## 6. WFI Entrepreneurs

The WFI Entrepreneurs, founded two years ago, are the association at WFI for the promotion of entrepreneurship and entrepreneurial spirit as well as for the exchange of experience between students, entrepreneurs and researchers. In close cooperation with the alumni association IN Kontakt, they have been organizing fireside evenings, where students are given the opportunity to exchange experiences and suggestions with young or more experienced entrepreneurs, to discuss specific topics or to build up a start-up network. The topics of the fire-place evenings vary. Previous topics were, for example, setting up a company in different life phases, digitization 4,0 or the financing of start-ups. At the “Long Night of Business and Science” on April 24, 2018, the WFI Entrepreneurs contributed with sessions about “The Elevator Pitch” and “The Optimal Team Formation”. They also maintain close contact with the digital start-up center “brigg”.

### h) Dialogue with Partner Universities

WFI maintains close contacts to international partner universities abroad that share our ideals. Consequently, PRME-related topics constitute an important starting point for the dialogue with our partners. For example, Prof. Althammer did in a research trip to Tongji University China with Goerres Society in order to have discussions about Social Market Economy, and Prof. Habisch gave a key-note address at the Sustainability conference hosted by Assumption University in March 2019. Furthermore, as mentioned in the previous chapter, professors from Tongji University and from University of Chongqing visited WFI and participated in our “Sustainability in China” lecture series.

### i) Summer School in Morocco

From October 7 to 17, 2018, the Chair of Christian Social Ethics and Social Policy organized a Summer School “Rediscovering Practical Wisdom in Management” at Marrakech/Morocco, co-sponsored by Hanns-Seidel-Foundation (HSS) and the Practical Wisdom Society (PWS). Following a call for applications, several dozens of students from all over the world applied – sending in presentations that had to be presented during the sessions. Finally, around 30 students were accepted, six of them from WFI and the rest from nine different countries including Morocco. Presenters included Prof. Habisch, Giuseppe Franco as well as Prof. Alejo Sison Galsim from the Catholic University of America. Field trips were organized by Seidel Foundation – for example visiting a Sufi prayer, a women’s association producing Argan oil and several interesting points of the old king city of Marrakesh. Another Summer school in a similar formate is scheduled for October 6 – 14, 2019, as a joint initiative of Prof. Habisch and Prof. Matta from WFI together with Prof. Kosheek Sewchurran from Cape Town University, Cape Town, South Africa, as well as Prof. Elena Antonacopoulou from Liverpool Business School. Students from WFI, Morocco, China, Poland, France, the UK, Hungary, South Africa, Israel, Serbia and Turkey have successfully applied for that event.







## IX. Principle 7: Organisational Practices

### Principle 7 | Organisational Practices

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

The KU has defined family friendliness, equality and sustainability as central fields of action. Concepts have been developed and measures and responsibilities defined for each of these areas. Sustainability is also a core topic of the “Man IN Motion” project (see chapter VI).

#### a) Sustainable University

In 2016, the German UNESCO Commission awarded the KU as an exemplary learning location for sustainable development. The occasion for this was the first national agenda congress “Education for Sustainable Development” (ESD), at which the Federal Minister of Education and Research, Prof. Dr. Johanna Wanka, and the President of the German UNESCO Commission (DUK), Prof. Dr. Verena Metzke-Mangold, honored a total of 65 municipalities, networks and learning locations – including one university of applied sciences and two universities. “These pioneers are making an outstanding contribution to the implementation of the United Nations’ Agenda 2030 and the UNESCO World Action Program on Education for Sustainable Development in Germany,” said the prize jury.

In particular, the award recognized the KU's overall sustainability concept adopted in 2010, which is institutionally anchored by a sustainability officer, a steering group, and a development plan. The University has thus been pursuing the goal of orienting the KU more strongly toward the guiding principle of sustainability and establishing education for sustainable development as a constitutive element in all areas of activity. So far, 80 research projects have dealt with the topic of education for sustainable development. In addition, the KU offers a Master's program in “Geography: Education for Sustainable Development”.

In 2018, the Federal Ministry of Education and Research and the German UNESCO Commission have once again distinguished the KU as a special place of learning for sustainable development. The jury's decision reads as follows: “Since 2010, the Catholic University of Eichstätt-Ingolstadt has been pursuing an exemplary overall sustainability concept in research, teaching and campus management. It is convincing with its continuous implementation and further development: Since 2014, sustainability has been a central field of action in the development plan. Representatives of the faculties, administrative departments and students work together in the steering group. In addition, the jury particularly emphasizes the annual sustainability report and the EMAS certifications.”

The selection is made by a jury consisting of members of the National Platform ESD and representatives of the BMBF, the Free University of Berlin, and the DUK. In addition to learning content, methods, and learning processes, the award-winning actors will focus their entire activities on ESD. They also orient their own management toward the principles of sustainability. In this way, they contribute to structurally anchoring ESD in the German educational landscape.

The annual sustainability reports of the KU are available on our website:

<https://www.ku.de/unsere-ku/nachhaltigehochschule/nachhaltigkeitberichte/> (in German).

The KU concept for sustainability is being implemented in all areas, including teaching, research, transfer, campus management, support for students and staff using public transport,

Since the beginning of 2015, the KU's environmental management system has been certified according to EMAS (Eco-Management and Audit Scheme).



In February 2019, the KU was the first university in Germany to introduce the holistic sustainability management EMASplus, which adds a social and economic perspective to environmental management.



In summer 2017, the KU was awarded the title “Fairtrade University” by Fairtrade Germany for its commitment to fair trade.

Important actors in research regarding sustainability include:

- Prof. Dr. Max Götsche, Chair of Business Administration, Controlling and Auditing (WFI)      Sustainable Reporting
- Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy (WFI)      Substainability Management
- Prof. Dr. Harald Pechlaner, Chair of Tourism (joint chair of the Faculty of Mathematics and Geography & WFI)      Sustainable Tourism and Regional Development

Moreover, Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy, and Prof. Dr. Thomas Setzer, Chair of Business Administration and Business Informatics, are members of the KU Steering Group “Sustainability and Fair Trade”.

### b) Family-friendly University

In 2004, the Catholic University of Eichstätt-Ingolstadt was the first Bavarian university to be awarded the “family-friendly university” certificate. The Central Institute for Marriage and Family in Society (ZFG), directed by KU Vice-President Klaus Stüwe, was responsible for this certification. As an interdisciplinary research institute, the ZFG combines expertise from various disciplines, including sociology, economics, political science, psychology, education, and theology. The Institute's working methods include basic social science research, applied research, consulting, and continuing education. Its tasks also include the monitoring and evaluation of family science projects. In addition, the ZFG participates in discourses on normative questions concerning marriage, family and partnership.

The KU attaches great importance to equal opportunities for students with children as well as for employees with children. For example, students' children can be looked after in the University Children's House in Eichstätt, and in Ingolstadt there are also places at the Pedagogical Center for Students and Employees who live in Ingolstadt. Other offers include holiday care, nappy-changing facilities, a children's play corner and free food for the children of students in the refectory.

In 2014, the Senate of the KU passed a guideline for family-friendly regulations for students, in which, for example, possibilities for leave of absence, for extending the duration of studies or the processing time for Bachelor's or Master's theses etc. for students with family obligations are regulated.

Since 2016, the KU has had a “Family-friendly University” working group with members from various areas of the university's work. Also in 2016, the KU signed the charter “Family in the University”. This is a best-practice club of over 60 universities and colleges whose aim is to



anchor and further develop the compatibility of studies, profession and science with family tasks in the German-speaking higher education area.

Prospective and student parents receive support and advice from the study counselling service and, in particular, from the ZFG. Solutions for individual life situations are sought jointly by e-mail, telephone or in a personal conversation. Advice includes topics such as childcare, study planning with family and care responsibilities, or the KU offers for employees and students with family and care responsibilities. Since 2016 there has also been a separate brochure "Studying with a child".

### **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 Women and Equal Opportunity Officers at the KU ensure that there are no disadvantages for female and male scientists, teachers and students. They contribute to quality assurance by working toward the elimination of existing disadvantages and by advising and participating in the preparation of development plans and plans for promoting gender equality. The Women and Equal Opportunity Officers and their deputies are elected for the University by the Senate and for the faculties by the respective faculty council from among the full-time academic and artistic staff working at the University. There is also a Women and Equal Opportunity Officer for the non-scientific staff.

The Women and Equal Opportunity Officers are involved in all appointment procedures for professorships, for which they have to submit a statement on the list candidates, which is to be discussed in the final meeting of the appointment committee. At WFI, the (faculty) women and equal opportunity officer along with students, professors and non-professorial academic staff are also included in commissions to fill new administrative positions in the Faculty.

Another important task of the Women and Equal Opportunity Officers is the promotion of young female academics through workshops and continuing education events. For young female scientists, for example, presentation training courses are offered on a regular basis, which serve to promote targeted advancement and networking. In the future, the program will be expanded to include workshops in the field of career planning for young female scientists up to the postdoctoral phase.



## X. Future Perspectives

WFI has adopted the following vision for Ethics, Sustainability, Responsibility:

We have fully internalized the orientation of all economic activity toward people, the goal of sustainable lifestyles and the resulting social responsibility. All stakeholders therefore perceive and use us as a competence center and creative think-tank for sustainable and ethically responsible action.

Compared to the last reporting period, WFI has made significant progress in integrating and promoting the PRME in a number of areas:

- A third ethics chair was established in the Faculty, and PRME-related topics are addressed throughout the curricula.
- WFI's research activities on PRME-related topics have increased and are already executed at several chairs with a rather different denomination – following the concept of mainstreaming.
- With new research institutes at the Faculty and the University, we have laid the institutional foundations for cooperating on PRME-related topics across chairs at WFI and with the rest of the KU and partners in the region.
- New partnerships have contributed to research projects and innovative teaching methods and increased the visibility of PRME both within the institution and outside.
- The KU has made progress in its development toward family friendliness, equality and sustainability.
- The KU is recognized as a platform for dialogue on PRME-related topics with partner institutions from academia, business, society and the general public.
- In order to support the exchange and dialogue between students and staff from different countries and contribute to the development of well-rounded personalities, WFI has further developed its internationalization activities, e.g. with double-degree, semester-long and short-term programs as well as intercultural preparation for students.

The achievements we have accomplished so far have been due to our overall vision for WFI

- a. to train students for becoming responsible actors in business, academia and society and
- b. (as already mentioned above) to become a competence center and creative source of ideas for sustainable and ethically responsible action.

As a consequence, activities and structures related to PRME have grown organically. The PRME have helped us in this process by providing orientation for the change process as well as suggestions and role models for concrete innovation, e.g. in the other university SIP reports. PRME membership and continuous reporting are discussed in our Faculty Council meetings. We strive to integrate as many professors as possible for putting together these reports.

For the future, we will continue this process, but also aim at putting a stronger emphasis on setting concrete, measurable targets. The following projects have been started, and we expect to be able to report on concrete activities in the next report:

- Institutes such as BESH and the Ingolstadt Institute for Applied Sustainability (inas) will be conducting PRME-related projects, organize conferences and publish research. BESH is also planning a bi-annual award for top doctoral research.



- The “Man IN Motion” project will initiate new formats and strengthen the exchange of knowledge between science, politics, business and civil society in the Ingolstadt region, addressing sustainable development, mobility, digital transformation and civic engagement
- The Center for Entrepreneurship is preparing an application for the nationwide EXIST program of the Federal Ministry of Economic Affairs and Energy – BMWi. The aim of the application is to increase the number of university-related start-ups at the KU, with a focus on charitable and socio-scientific establishments, and to improve start-up support at the KU with relevant measures, also at WFI. The application procedure consists of two stages. In the first stage, the KU succeeded in preparing a successful project outline and now has the opportunity to submit a full proposal by the end of August 2019.
- In line with the university-wide strategy, WFI strives to strengthen cooperation with other faculties and to develop new interdisciplinary study content and programs. Together with the psychology departments at the Faculty of Philosophy and Education, WFI is currently developing a new Master's program in Business and Psychology. It is an interdisciplinary and international program addressing topics at the interface of business studies and psychology. All compulsory courses will be taught in English, while the compulsory elective modules will be partly in German and partly in English.
- Even more than today, the specialization in “Entrepreneurship & Social Innovation” of our Master program in Business Administration will be developed in order to include more international students and allow for an increased international exchange. For that purpose, double degree program choices with partners in France and the Netherlands are projected, with the first talks to start in September 2019.
- The Chair of Christian Social Ethics and Social Policy is preparing a module “Social Impact Start-ups” for the Virtual Academy Sustainability, Bremen, and developing SISTAC, an international platform to connect Business Schools in Africa, Latin America and Asia with Social Impact Start-up (SIST) Entrepreneurs in order to promote action learning globally.
- KU-wide, a mentoring program for young female scientists up to the postdoctoral phase is being developed, which is scheduled to start in October 2019.

In addition, we have set ourselves the following general goals for the next two-year period:  
To ...

- Further increase the awareness of 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 web site 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 at the beginning of the winter term 2019/20,
- Ensure the sustainability of initiated measures by defining and monitoring key performance indicators.



Our medium- to long-term objectives are to ...

- Develop continuing education and training courses for working professionals in the field of sustainable and ethically responsible action,
- Identify research topics to form an overall research agenda for the Faculty,
- Establish an Ethics Committee at university or faculty level,
- Extend the cooperation with other faculties in teaching, research and transfer projects. We expect that the establishment of the KU Ethics Center in Ingolstadt, which is scheduled for 2021, will provide a major impetus in this regard.
- Shape the University's and Faculty's profile as publicly perceived forum for practice-oriented ethical discourses (transfer).
- For the long term, one of our biggest goal for the future is to achieve international accreditation. This will enable WFI to strengthen the environmental and social imperatives in business teaching.

Each of these forms of engagement will advance our agenda of further integrating ideas for sustainable and ethically responsible action in all of our activities.





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## Appendix 1: PRME-Related Modules Taught by the WFI Chairs

Module Title	Level	Chair	PRME-related learning objectives	PRME-related content
Advanced Business Ethics	Business students (M. Sc.) with little or no prior knowledge in the field of Business Ethics	Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy	<ul style="list-style-type: none"> <li>- Students of this course develop a proper and critical approach to basic concepts of business ethics. The course aims specifically at students with limited ethical knowledge from previous courses.</li> <li>- An understanding of different dimensions of responsible corporate behavior in the context of social developments.</li> <li>- After completing the course, students also possess basic knowledge of concepts such as corporate social responsibility, corporate citizenship, sustainability, etc.</li> <li>- In order to develop these skills, the accompanying exercises will contribute significantly.</li> </ul>	<ul style="list-style-type: none"> <li>- Business ethics as a discipline of applied ethics: concepts, paradigms, approaches.</li> <li>- Companies as promoters and result of social modernization: sociological perspectives.</li> <li>- Corporate action and dilemmas in the market economy.</li> <li>- Business and corporate responsibility in the context of globalization.</li> <li>- Areas of responsible corporate action: CSR, brand management, quality management, Work &amp; Family, sustainability management, community involvement (Corporate Citizenship), CSR communication and sustainability reporting</li> </ul>
Advanced Economic Ethics (English, summer term 2017-19)	Master	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<ul style="list-style-type: none"> <li>- In this lecture students get in-depth knowledge of the theories and methods of normative economic ethics. It covers the basics of welfare economics and the economic theory of distributive justice.</li> </ul>	<ul style="list-style-type: none"> <li>- Social Choice and Welfare Economics</li> <li>- Economic Theory of distributive justice</li> <li>- Game Theory and Economic Ethics</li> </ul>



			<ul style="list-style-type: none"> <li>- The module enables students to perceive ethical problems at an economy-wide level, to analyze them and to develop appropriate solutions.</li> </ul>	
Applied Business Ethics (English, winter term 2017/18, 2018/19)	Bachelor	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<ul style="list-style-type: none"> <li>- Students deepen their knowledge in normative and ethical theories via self-study. Students gain experience in analysing the behavior of companies from the perspective of ethical theories and in dealing with normative conflicts.</li> <li>- They gain knowledge and experience in the techniques/standards of scientific research and writing and in presenting their results.</li> </ul>	<ul style="list-style-type: none"> <li>- Introduction to Business Ethics</li> <li>- Consequentialism/Deontology</li> <li>- Value relativism and value pluralism</li> <li>- Moral responsibility</li> <li>- Corporate Social Responsibility</li> <li>- Human rights</li> <li>- Scientific Writing</li> <li>- Case studies:             <ul style="list-style-type: none"> <li>o Duty to help? - The social responsibility of the research-based pharmaceutical industry</li> <li>o Universalism vs. Relativism: Human Rights in the Case of Gao Feng</li> <li>o Consequentialism vs. Deontology: The Ford Pinto Case</li> <li>o Cause-related Marketing</li> </ul> </li> <li>- Affirmative Action</li> </ul>
Basics of Organizational Psychology	Bachelor	Dr. Jutta Gallenmüller-Roschmann, ,	<ul style="list-style-type: none"> <li>- Students are familiar with basics in organizational psychology</li> </ul>	<ul style="list-style-type: none"> <li>- Terms, theories and subjects in organisational psychology</li> <li>- Motivation, job satisfaction, stress</li> <li>- Social Group, team work</li> </ul>



		Research Associate at the Chair of Social and Organizational Psychology	<ul style="list-style-type: none"> <li>- Students overview salient theories and subjects of organizational psychology.</li> <li>- Students are able to use scientific literature supporting their own conclusions and arguments.</li> <li>- They are enabled to critically reflect on similarities and differences between the psychological and the economic conception of man.</li> </ul>	<ul style="list-style-type: none"> <li>- Healthy work, job design</li> <li>- Person environment fit</li> <li>-</li> </ul>
Brand Management	Bachelor	Prof. Dr. Shashi Matta, Chair of Business Administration, Innovation and Creativity	<p>This course is designed with a focus on brand management strategies to build strong product and service brands. The objectives of this course are to:</p> <ul style="list-style-type: none"> <li>- Understand key Branding concepts based on Marketing fundamentals</li> <li>- Learn Segmentation and Targeting based on Marketing Research and Consumer Psychology</li> <li>- Understand Positioning Strategy and Learn to Develop Positioning Strategies for Brands</li> <li>- Learn about Repositioning Strategies</li> <li>- Understand and Learn to Develop Brand DNA</li> <li>- Learn the differences in Product and Service Branding</li> </ul>	<ul style="list-style-type: none"> <li>- Ethics of Branding</li> <li>- Case: Branding Yoga, Harvard Business Publishing</li> <li>-</li> </ul>



			<ul style="list-style-type: none"> <li>- Understand the concept of Brand Equity and the challenges in building and measuring Brand Equity.</li> <li>- Provide the theoretical foundation and a set of managerial tools to create, sustain, and continuously enhance a Product or Service Brand.</li> </ul>	
Business Ethics (taught in German: “Unternehmensethik”)	Bachelor	Prof. Dr. Kai Sandner, Chair for Business Ethics, especially Corporate Governance	<ul style="list-style-type: none"> <li>- Understanding of the ethical dimension of business economics</li> <li>- Knowledge of fundamentals of science theory</li> <li>- Critical reflexion and discussion of norms and values in business economics</li> <li>- Overview of accepted approaches to business ethics</li> <li>- Thorough understanding of the analytical approach to business ethics</li> <li>- Ability to apply the approach of analytical business ethics to selected functions and areas in firms</li> </ul>	<ul style="list-style-type: none"> <li>- Relation of business ethics and business economics – business ethics as a subsection of ethics and business economics?             <ul style="list-style-type: none"> <li>- Fundamentals of ethical analysis in business economics</li> <li>- Understanding of science in business economics</li> <li>- Analysis of the relationship of ethics and business economics</li> <li>- Necessity of addressing ethical considerations in business economics</li> </ul> </li> <li>- Fundamentals of business ethics             <ul style="list-style-type: none"> <li>- Empirical findings concerning the origination of norms and values</li> <li>- Philosophical concepts of establishing norms and values</li> </ul> </li> <li>- Overview over significant approaches to business ethics</li> </ul>



				<ul style="list-style-type: none"> <li>- Concept of the analytical approach to business ethics and selected fields of application in firms               <ul style="list-style-type: none"> <li>- Purposes and fields of use of the analytical approach to business ethics</li> <li>- Ethical analysis of corporate governance</li> <li>- Ethical analysis of management</li> </ul> </li> <li>- Ethical problems in operations</li> </ul>
Capital Market Theory (offered in German)	Bachelor	Prof. Dr. Thomas Mählmann, Chair of Finance and Banking	<ul style="list-style-type: none"> <li>- Through this course students will be enabled to recognize and incorporate the role of information asymmetries and taxes in investment and financial decisions.</li> </ul>	<ul style="list-style-type: none"> <li>- Introduction: The Relationship between Corporate Finance and Capital Markets</li> <li>- Preference-free Valuation under Certainty</li> <li>- Preference-free Valuation under Uncertainty</li> <li>- Portfolio Optimization and CAPM</li> <li>- Corporate Finance</li> </ul>
Case Studies in Business Ethics (“Fallstudien zur Unternehmensethik”, taught in German, offered every semester)	Bachelor	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<ul style="list-style-type: none"> <li>- The students get enabled to deepen their knowledge in business ethics largely independently</li> <li>- Students learn essential areas of business ethics based on case studies</li> <li>- They acquire the competence to independently write a paper on a given topic in the field of ethics</li> </ul>	<ul style="list-style-type: none"> <li>- Introduction to Business Ethics</li> <li>- Consequentialism/Deontology</li> <li>- Value relativism and value pluralism</li> <li>- Moral responsibility</li> <li>- Corporate Social Responsibility</li> <li>- Human rights</li> <li>- Scientific Writing</li> <li>- Case studies:</li> </ul>



			<p>which meets basic scientific standards.</p> <ul style="list-style-type: none"> <li>- They get enabled to discuss ethical topics independently and to reflect critically on them from an ethical and business perspective</li> </ul>	<ul style="list-style-type: none"> <li>o Duty to help? - The social responsibility of the research-based pharmaceutical industry</li> <li>o Universalism vs. Relativism: Human Rights in the Case of Gao Feng</li> <li>o Consequentialism vs. Deontology: The Ford Pinto Case</li> <li>o Cause-related Marketing</li> </ul> <ul style="list-style-type: none"> <li>- Affirmative Action</li> </ul>
Communication Psychology	Bachelor	Prof. Dr. Elisabeth Kals, Chair of Social and Organizational Psychology	<ul style="list-style-type: none"> <li>- Students overview theoretical concepts of communication systematically.</li> <li>- Students are able to apply basic knowledge of Communication Psychology on the organizational context and know successful strategies of communication between various members and groups of organizations.</li> <li>- Based on the reflection of self esteem, students become aware of strengths and weaknesses in one's communication behavior.</li> </ul>	<ul style="list-style-type: none"> <li>- Communication Psychology</li> <li>- Self esteem and awareness as the foundation of successful communication</li> <li>- Communication in organizations</li> <li>- Selected communication situations in organizations, e.g., employee appraisals</li> </ul>
Corporate Governance	Bachelor	Prof. Dr. Kai Sandner, Chair for Business Ethics, especially	<ul style="list-style-type: none"> <li>- Understanding of corporate governance and knowledge of relevant theories</li> </ul>	<ul style="list-style-type: none"> <li>- Fundamentals             <ul style="list-style-type: none"> <li>- Introduction and theories</li> <li>- Rules and regulations</li> </ul> </li> </ul>



		Corporate Governance	<ul style="list-style-type: none"> <li>- Awareness of the significance of the different paradigms in stakeholder and shareholder theories for corporate governance</li> <li>- Overview of rules and regulations in corporate governance</li> <li>- Relation of corporate governance and management control</li> <li>- Knowledge on different actors' opportunities to get involved and exert influence</li> <li>- Ability to relate issues/topics in corporate governance to contents of adjacent areas such as management, management accounting, and business ethics</li> <li>- Be aware of system alternatives in corporate governance with their effects</li> <li>- Goal: Overview of the subject and the skill to relate knowledge on corporate governance to the adjacent disciplines of management control and business ethics.</li> </ul>	<ul style="list-style-type: none"> <li>- Introducing stakeholders and shareholders</li> <li>- Boards of directors: Leading and supervising companies               <ul style="list-style-type: none"> <li>- Board structures</li> <li>- Directors' pay and fairness</li> <li>- Performance measures</li> </ul> </li> <li>- Shareholders and their activism               <ul style="list-style-type: none"> <li>- Shareholder power and institutional investors</li> <li>- CSR and socially responsible investment</li> <li>- Family firms</li> </ul> </li> <li>- Corporate governance in selected countries</li> </ul>
Cross Cultural Management	Master	Prof. Dr. Katja Gelbrich, Chair of Business Administration and	<ul style="list-style-type: none"> <li>- Sensitization for societal cultures as an important characteristic of economic agents</li> </ul>	<ul style="list-style-type: none"> <li>- Responsible leadership across cultures</li> </ul>



		International Management		
Decision Science	Master	Prof. Dr. Kai Sandner, Chair of Business Ethics, especially Corporate Governance	<ul style="list-style-type: none"> <li>- Students obtain advanced knowledge in managerial decision theory</li> <li>- They will be able to differentiate between decision situations and analyze those situations</li> <li>- At the heart will be the depiction of real-life decision situations in formal models</li> <li>- Students will learn to apply the various decision-theoretic methods, which allows them to derive optimal solutions from the formal models</li> <li>- Thus, the course especially stimulates analytical thought, model building, including the ability to solve the models, and the derivation of implications in real-world practical decision situations.</li> <li>- Participants will gain a thorough understanding of the importance and the value of information in and by means of different decision situations.</li> </ul>	<ul style="list-style-type: none"> <li>- Basics</li> <li>- Basic model</li> <li>- Decisions under certainty</li> <li>- Decisions under risk</li> <li>- Decisions under uncertainty</li> <li>- Decisions with variable information structure</li> <li>- Information systems</li> <li>- Decisions with consciously acting counterparts</li> <li>- Decisions of board</li> <li>- Multistage decisions</li> </ul>



Development Economics	Bachelor	Prof. Dr. Alexander Danzer, Chair of Microeconomics	<ul style="list-style-type: none"> <li>- Student are able to apply theoretical and simple empirical economic analyses to the study of development and growth. Students have developed reflected views and skills for ethical judgments on relevant development challenges (e.g., poverty, inequality, child labor) and policy issues.</li> </ul>	Theories of development and growth, human capital acquisition, institutions, causes of underdevelopment
Digital Technologies and Data-Driven Decision Support Systems in Business and Public Operations (at WFI Summer School 2018)	International Master Students in business / management / economics	Prof. Dr. Thomas Setzer, Chair of Business Administration and Business Informatics	<ul style="list-style-type: none"> <li>- Students understand the fundamental enabler technologies of digital business and operations.</li> <li>- They will also understand why and how digitalization changes perspectives on the following domains: customers / humanities, uncertainty / risk, competition / cooperation, data usage, innovation, value proposition.</li> <li>- They get familiar with the concept of smart cities and participation mechanisms, and understand the key role of data, the Internet, Web applications and cyber-physical systems.</li> <li>- Students will get to know the principles and practical applications of crowd sensing as well as crowd opinion and decision development.</li> </ul>	<ul style="list-style-type: none"> <li>- This course first introduces the technological enablers of digitalization, in particular Internet-based technologies and data analytical processes.</li> <li>- Subsequently, the primary domains of digital change are considered, namely customers / humanities, uncertainty / risk, competition / cooperation, data usage, innovation, value proposition.</li> <li>- We then discuss fundamental ethical considerations in a digitalized world, and analyze how our society can benefit from these technologies in the spirit of smart cities, online participation and crowd-based coordination mechanisms.</li> <li>- Then, we discuss the principles of cyber-physical systems, crowd</li> </ul>



			<ul style="list-style-type: none"> <li>- They understand the key role of managing and analyzing large data sets and get to know widespread procedural models to analyze complex data sets. Students gain insight into ethical considerations of digitalization, its potentials, but also typical challenges, fallacies and biases when analyzing big data and designing complex socio-technical systems for business and public planning &amp; operation.</li> </ul>	<p>sensing, and the ongoing hybridization of work and living in the spirit of human and machine collaboration.</p> <ul style="list-style-type: none"> <li>- Next, we highlight and discuss the primary role of data, data analytics and data-driven operations and introduce widespread procedural models together with machine learning algorithms to analyze complex data.</li> <li>- We emphasize also on typical challenges, fallacies and biases when exploiting big data in business and public planning &amp; operation systems.</li> </ul> <p>Finally, we will discuss the concept and the prerequisites of participation platforms, wise crowds and group decision making, including the key roles of inter-creational diversity and lean processes.</p>
Economic and Business Ethics ("Wirtschafts- und Unternehmensethik",	Bachelor	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<ul style="list-style-type: none"> <li>- In this lecture students get a general idea of the theories and methods of business and social ethics.</li> <li>- It will cover the basics of the philosophy of science and the central theories of social ethics.</li> </ul>	<ul style="list-style-type: none"> <li>- Basics of the philosophy of science</li> <li>- The normative problem in social sciences</li> <li>- Social final goals: freedom, justice, economic efficiency</li> <li>- Corporate Social Responsibility</li> </ul>



<p>taught in German, fall terms 2017/18 and 2018/19)</p>			<ul style="list-style-type: none"> <li>- Additional matters of contemporary discussions concerning CSR will be taken up and dealt with.</li> <li>- The course shall enable students to perceive ethical problems at social and entrepreneurial level, to analyze them appropriately and to develop solutions.</li> </ul>	<ul style="list-style-type: none"> <li>- Stakeholder analysis and management</li> </ul>
<p>Economic Ethics and Statistics (“Wirtschaftsethik und Statistik”, taught in German, summer term 2018)</p>	<p>Master</p>	<p>Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy</p>	<p>The students will acquire the following skills:</p> <ul style="list-style-type: none"> <li>- Ability to understand and judge the common concepts of poverty and inequality</li> <li>- Ability to conduct own empirical analysis concerning issues in poverty and inequality research,</li> <li>- Ability to interpret statistical results in order to answer socially relevant questions</li> <li>- Students improve their knowledge in scientific discussions</li> </ul>	<ul style="list-style-type: none"> <li>- Students deal with the current social questions of poverty and inequality in the society</li> <li>- They get detailed introductions at this area of research from a theoretical and empirical perspective</li> <li>- Focus on the students own analysis to answer social questions</li> <li>- Discussion of results</li> </ul>
<p>Economic Geography: Sustainable Development and Regional Planning</p>	<p>Master</p>	<p>Prof. Dr. Harald Pechlaner, Chair of Tourism &amp; Center for Entrepreneurship</p>	<p>Competences to work independently on specialist tasks in the field of sustainable regional development, drawing on relevant theoretical foundations and concepts.</p> <p>The module focuses on basic concepts and instruments for recording, explaining, evaluating and shaping regional development processes while paying</p>	<ul style="list-style-type: none"> <li>- The contents of the module include conceptual (e.g. positivist, constructivist approaches) and normative approaches (equilibrium postulate, polarisation theory, post-growth economics; weak and strong sustainability) to regional development as well as the instruments of spatial observation and</li> </ul>



			special attention to the model of sustainable development.	regional planning / regional development with a focus on European spatial development and spatial planning in Germany. The normative perspective of sustainable development and the lines of conflict between the individual fields of action of regional development (economy, society, nature-environment) are given special priority.
Economics of Consumption: Theory and Experimental Evidence	Master	Prof. Dr. Alexander Danzer, Chair of Microeconomics	<ul style="list-style-type: none"> <li>- Students of the course deepen their knowledge and understanding about advanced microeconomic theories of consumption.</li> <li>- Students develop detailed and reflected views on potential biases in consumption choices and consumer research.</li> <li>- They are able to understand the challenge of scientifically test consumer theories taking into account scientific considerations.</li> </ul> <p>Students acquire knowledge of experimental studies and integrate the existing and new knowledge to implement a consumption experiment under guidance.</p>	<ul style="list-style-type: none"> <li>- Experimental approaches</li> <li>- Experiments as gold-standard</li> <li>- Lab vs. field experiments</li> <li>- Treatment Advanced consumption theories</li> <li>- Inter-temporal consumption: Time discounting</li> <li>- Decisions under uncertainty: Nudging, cognitive load</li> <li>- Overconsumption</li> </ul> <p>Ethical consumer behavior</p>

Economics of Migration and Integration	Bachelor	Prof. Dr. Alexander Danzer, Chair of Microeconomics	Students have developed reflected views on the causes and consequences of migration for the host and source countries, they are able to understand the challenge of integrating immigrants. They are able to assess political positions in the fields of migration and integration.	Theories of migration, immigration, integration of immigrants, global migration flows -
Effective English for Leadership	Master	Jeff Montrose, Center for Business Languages	Students will - acquire the necessary language functions as well as vocabulary which are helpful when addressing leadership development and decision making processes (level C1) - define their personal leadership style and develop their own leadership capacities through extensive feedback, reflection and practice hone their individual decision-making skills in simulation exercises	- Development of English language skills with specific emphasis on leadership styles and problem solving approaches - The role of ethical guidelines in business decision making, with particular emphasis on language - Leadership principles, boundaries, and how leaders respond under pressure when challenged Design a personal leadership development plan
Entrepreneurial Management and Tourism	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism & Center for Entrepreneurship	The students will - get an insight into responsible entrepreneurial activity in the context of start-ups and established companies be brought into contact with entrepreneurs in order to discuss current issues	There is a session related to „Ethical Entrepreneurship“. - Topics of sustainable and ethical management in entrepreneurial management and tourism are covered.



			of entrepreneurial management for long-term action	
Ethical Aspects of International Business	Exchange students in the field of business (B. Sc.)	Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy	<ul style="list-style-type: none"> <li>- The course provides an overview on Ethical aspects of International Business Management. This includes aspects of operational management (International Recruiting, Sending-out of Expatriates, CSR), of Strategic Entrepreneurship (Corporate Citizenship, Social Entrepreneurship and Microfinance) as well as the institutional analysis of host country environments (Varieties of Capitalism, Social Market Economy).</li> <li>- This seminar mainly addresses international students at WFI: They learn to perceive cultural differences – as well as different expectations emerging from these differences – as challenges for their management decisions. Moreover, they train how to use diversity as a corporate asset for their management practice.</li> <li>- They develop an understanding of the specific contribution of enterprises and entrepreneurs for the social and economic development of</li> </ul>	<ul style="list-style-type: none"> <li>- Doing business on international competitive markets: ethical foundations and the role of Corporations for social and economic Development.</li> <li>- Ethical challenges of HR managers in international business operations</li> <li>- Social challenges in host countries/ Corporate Citizenship</li> <li>- Social Entrepreneurship and Microfinance</li> <li>- Diversity management as a tool for minimizing Environmental, Social and Governance risks</li> <li>- Analyzing host country environments: Varieties of Capitalism</li> <li>- Practical Wisdom in Management</li> <li>- Case Studies</li> </ul>



			<p>their host countries (also reflecting their own role in this).</p> <ul style="list-style-type: none"> <li>- They are confronted with the concept of Practical Wisdom in Management – with a special focus on the cultural capital of host countries.</li> <li>- Moreover, in case studies, they learn about typical challenges of international business management.</li> </ul>	
Foundations of Economics (taught in German)	Bachelor (1st semester)	Prof. Dr. Simon Wiederhold, Chair of Macroeconomics	<ul style="list-style-type: none"> <li>- Students will identify possible problems in focusing economic policy on economic growth. They understand the disadvantages of using GDP as an indicator of living standards and learn about alternative measures of prosperity (e.g. Human Development Index).</li> </ul>	<ul style="list-style-type: none"> <li>- Limits to economic growth (e.g. Club of Rome);</li> <li>- problems of GDP as an indicator of prosperity;</li> <li>- alternative measures of prosperity</li> </ul>
Global Supply Chains and Firms in Developing Countries	Master	Prof. Dr. Alexander Danzer, Chair of Microeconomics	<ul style="list-style-type: none"> <li>- Students gain insights into the social and environmental challenges of global supply chains and the role of multinational corporations, Students learn about the working conditions in developing countries, the prevalence of coerced labor and the role of consumer activism for improving employment conditions.</li> </ul>	<ul style="list-style-type: none"> <li>- informality, global supply chains, working conditions, environment</li> </ul>
Innovation and Creativity	Master	Prof. Dr. Shashi Matta, Chair of	<ul style="list-style-type: none"> <li>- This course provides the theoretical foundation and a set of managerial</li> </ul>	<ul style="list-style-type: none"> <li>- Innovation for Social Good, Innovation Culture and Leadership</li> </ul>



		Business Administration, Innovation and Creativity	tools to facilitate, manage and sustain Innovation and Creativity in organizations. Besides technical skills in Innovation and Creativity students gain soft skills such as teamwork, communication, and professional presentation to company executives. Additionally, students enhance their analytical skills with rigorous discussions of published and real-life case studies in class. They learn how to analyze, discuss and to critically question industry practices in Innovation and Creativity.	
Innovation Economics	Master	Prof. Dr. Simon Wiederhold, Chair of Macroeconomics	<ul style="list-style-type: none"> <li>- Students develop the ability to apply modern empirical methods for analyzing the innovation process</li> <li>- After successfully passing the module, students can describe the various stages of the innovation process, that is, invention, innovation, and diffusion.</li> <li>- Students develop the ability to understand and assess the role of governments and financial markets for innovation and entrepreneurship</li> <li>- Students apply the gained knowledge to assess the social and</li> </ul>	<ul style="list-style-type: none"> <li>- Invention: How to protect new knowledge?</li> <li>- Innovation</li> <li>- Diffusion of new technologies</li> <li>- Impact of new technologies on social and economic outcomes</li> </ul>





			economic consequences of the diffusion of new technologies, such as the impact of broadband Internet on social capital and the labor market.	
Innovation through Design of Customer Experience	Bachelor	Prof. Dr. Shashi Matta, Chair of Business Administration, Innovation and Creativity	<ul style="list-style-type: none"> <li>- Understand the concept of Design Thinking and how it can help organizations develop Innovative products and services</li> <li>- Understand the concept of Customer Experience and learn how to gain a competitive advantage with designing products and services that improve the Customer Experience</li> <li>- Learn how to develop, implement, and manage an Innovation strategy</li> <li>- Recognize the role of organizational culture in enhancing Innovation, learn how to distinguish between culture types</li> <li>- Analyze how to adapt and encourage Design Thinking within an organization, and align it with the organization culture</li> <li>- Apply Design Thinking to real-world business problems on Innovation</li> </ul>	Innovation Culture and Leadership



International Business	Bachelor	Prof. Dr. Katja Gelbrich, Chair of Business Administration and International Management	<ul style="list-style-type: none"> <li>- Sensitization for firms' social responsibility during the internationalization process</li> </ul>	<ul style="list-style-type: none"> <li>- Social responsible handling of countries' environmental characteristics (e.g., level of corruption, legal issues)</li> </ul>
Introductory Seminar Course: Accounting and Auditing ("Proseminar: Rechnungslegung und Wirtschaftsprüfung")	Bachelor	Prof. Dr. Max Götsche, Chair of Business Administration, Controlling and Auditing	<ul style="list-style-type: none"> <li>- Students will learn methods of scientific research.</li> <li>- Students shall be enabled to work on questions of scientific relevance using adequate literature and the formal rules of scientific text production.</li> <li>- Students learn how to handle the main research tools (OPAC, literature databases etc.) and formulate suitable selection criteria.</li> <li>- After attending the course students will be able to answer a specific research question using the relevant academic literature and present their outcome in the form of a written work.</li> </ul>	<ul style="list-style-type: none"> <li>- Choice of topics in the area of sustainability reporting and auditing possible</li> </ul>
Introductory Seminar: Electromobility and Autonomous Driving - Planning Models for	Bachelor	Prof. Dr. Heinrich Kuhn, Chair of Business Administration, Supply	<ul style="list-style-type: none"> <li>- Explanation and discussion of the social, ethical and sustainable aspects of the topic. Students should be made aware of the importance</li> </ul>	<ul style="list-style-type: none"> <li>- A fundamental technological change is currently taking place in the automotive industry as a result of legal requirements, but also due</li> </ul>



<p>Decision Support ("Proseminar: Elektromobilität und Autonomes Fahren – Pla- nungsmodelle zur Entschei- dungsunterstüt- zung") (offered in the summer semester 2017)</p>		<p>Chain Manage- ment &amp; Opera- tions</p>	<p>of observing these areas of their work.</p>	<p>to the increasing demand for elec- tric vehicles and the desire of cus- tomers for other, modern mobility concepts. This technological change necessitates a strategic re- orientation of automotive compa- nies and requires new planning or replanning in many business func- tional areas. The subject of the proseminar is to take a closer look at this procedure using application examples from the electromobility sector and the area of autonomous driving. The first topic block of the seminar is dedicated to the intro- duction to the topics of electric mo- bility and autonomous driving. In the following blocks, selected ques- tions on the design and operation of service companies in this context will be analysed. In these works the focus is on an exemplary, applica- tion-oriented and quantitative mod- elling of the respective planning problem and the use of a suitable solution method.</p>
<p>Introductory Seminar in Pu- blic Economics:</p>	<p>Bachelor</p>	<p>Prof. Dr. Dominika Langenmayr,</p>	<ul style="list-style-type: none"> <li>- Students understand that wealth transfers are an important determinant of economic inequality, which</li> </ul>	<ul style="list-style-type: none"> <li>- Current research in the field of wealth transfers, wealth transfer</li> </ul>



Wealth Transfer Taxation (Summer terms 2018, 2019)		Chair of Economics, esp. Public Finance	is a key topic in the current political debate. In addition, wealth transfer taxation is an important part of a welfare maximizing tax system.	taxation, and induced changes in economic behavior.
Introductory Seminar “Logistics 4.0: Digitalization in Logistics“ (in German; offered in the summer semester 2019)	Bachelor	Prof. Dr. Heinrich Kuhn, Chair of Business Administration, Supply Chain Management & Operations	- Explanation and discussion of the social, ethical and sustainable aspects of the topic. Students should be made aware of the importance of observing these areas of their work.	- The so-called fourth industrial revolution (“Industry 4.0”) not only brings about a fundamental change for the economy and society, but also leads to far-reaching changes in logistics processes. Logistics has evolved from the mere provision of services, namely the original task of bringing the right goods to the right place at the right time, to an essential driver of digital and social change. Today, topics such as the Internet of Things, Big Data or autonomous driving are inextricably linked with logistics. In this context, logistics is not only concerned with application questions, but increasingly also with the development of basic methods, algorithms and technologies.
Introductory Seminar: Sharing Economy Quantitative	Bachelor	Prof. Dr. Heinrich Kuhn, Chair of Business Administration, Supply	- Explanation and discussion of the social, ethical and sustainable aspects of the topic. Students should be made aware of the importance	- The term “Sharing Economy” refers to services in which private or commercial providers offer their currently unused mobile and immobile

<p>Entscheidungsunterstützung (offered in the summer semester 2018)</p>		<p>Chain Management &amp; Operations</p>	<p>of observing these areas of their work.</p>	<p>resources as well as skills and services to private and commercial customers for temporary use via online platforms (cf. Gesing 2017). Currently known and successfully operated business models of the Sharing Economy in the private to private (P2P) sector are Airbnb and Uber. Stationary retail can also be enriched by these concepts, for example by customers making stationary purchases bringing products from their own purchases for other customers (cf. Dörrzapf et al. 2016). The stationary retailer can thus achieve additional turnover and/or save delivery costs. Bring-Bee was one of the first crowdshipping platforms to broker such services (cf. Bring-Bee 2014). However, due to the low number of users, Bring-Bee ceased operations after approximately 18 months.</p>
<p>Justice Psychology and Conflicts</p>	<p>Bachelor</p>	<p>Prof. Dr. Elisabeth Kals, Chair of Social and Organizational Psychology</p>	<ul style="list-style-type: none"> <li>- Students gain an overview of theoretical concepts and empirical findings of Justice and Conflict Psychology.</li> <li>- Students are able to apply basic knowledge of Justice and Conflict</li> </ul>	<ul style="list-style-type: none"> <li>- Justice and Conflict Psychology</li> <li>- Justice and conflicts in organizations</li> <li>- Selected conflict situations in organizations and their psychological mediation</li> </ul>



			<p>Psychology on the organizational context.</p> <ul style="list-style-type: none"> <li>- Students know the basics of psychological mediation for sustainably solving conflicts in organizations.</li> <li>- Students become aware of the strengths and weaknesses in their own conflict behavior.</li> </ul>	
Leadership Psychology	Bachelor	Dr. Jutta Gallenmüller-Roschmann, Research Associate at the Chair of Social and Organizational Psychology	<ul style="list-style-type: none"> <li>- Students get an overview over theoretical concepts of leadership and their concrete forms of appearance on a systematic basis.</li> <li>- Students are able to use scientific literature supporting their own conclusions and arguments, to compare and analyze different approaches of leadership and evaluate how they may be applied in practice.</li> <li>- Students become aware of strengths and weaknesses in their own leadership behavior.</li> </ul>	<ul style="list-style-type: none"> <li>- Leadership psychology</li> <li>- Substitutes and styles of leadership</li> <li>- Impulses for more effective communication and cooperation</li> <li>- Various forms to measure leadership</li> </ul>
Management Control Systems	Master	Prof. Dr. Kai Sandner, Chair of Business Ethics, especially Corporate Governance	<ul style="list-style-type: none"> <li>- Comprehensive overview over the various possibilities of exerting management control in different types of firms</li> <li>- Knowledge on the behavioral differences between individuals and on how those differences are important</li> </ul>	<ul style="list-style-type: none"> <li>- The module is focused around ways to exert management control in firms.</li> <li>- Goals and strategy are a starting point. Every firm will have a different focus. Taking this focus to be a given, it is the subject of the lecture</li> </ul>



			<p>for the design of management control systems</p> <ul style="list-style-type: none"><li>- Emphasis on how sustainability can be incorporated in the day-to-day controlling of firms</li><li>- Skill set to apply the lessons learned to practical cases</li><li>- Training of participants' problem solving and presentation skills</li></ul> <p>After completing the module, students will be able to plan and implement management control systems, which orient employees in firms toward the set goals and strategies</p>	<p>to discuss several instruments that help firms to influence employees at different hierarchical layers such that a firm's goals can best be accomplished.</p> <ul style="list-style-type: none"><li>- The module puts emphasis on the differences between human beings and on sustainability. It has a strong behavioral and ethical focus. We will answer the question what the consequences of both issues will be for how we design and exert management control.</li><li>- In the lecture, we will discuss different alternatives to exert management control, namely results controls, action controls, and people controls (= personnel and cultural controls).</li><li>- In course of the module, we will develop the advantages and disadvantages that the many instruments to exert management control have. From that, we will derive holistic recommendations for the design of "Management Control Systems".</li></ul>
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<p>Managerial Accounting (taught in German: "Kostenorientiertes Controlling")</p>	<p>Bachelor</p>	<p>Prof. Dr. Kai Sandner, Chair of Business Ethics, especially Corporate Governance</p>	<ul style="list-style-type: none"><li>- Transfer of knowledge at the intersection of cost accounting and management accounting</li><li>- Understanding of usefulness and use of cost accounting information in various decision situations</li><li>- Know the importance of the intended use of cost accounting information for the design of cost accounting, e.g., in terms of different cost accounting systems</li><li>- Skill to independently make decisions concerning the development and the implementation of cost accounting systems in practical applications</li><li>- Understanding of the interrelations between decision situations, decision usefulness of information, and the need or opportunity to influence the decision-making of employees</li><li>- Consideration of relationships with management accounting/management control systems</li><li>- Knowledge with respect to instruments at the heart of management accounting such as budgeting, transfer pricing, and performance measurement and goal systems</li></ul>	<ul style="list-style-type: none"><li>- Management accounting as executive function</li><li>- Basic concepts (cost definitions and systems of corporate accounting)</li><li>- Systems of corporate accounting</li><li>- Cost functions</li><li>- Marginal costing, Activity-based costing</li><li>- Target Costing</li><li>- Standard costing and deviation analysis</li><li>- Budgeting</li><li>- Transfer pricing</li><li>- Performance measurement and goal systems</li></ul>
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Personality and Profession	Bachelor	Prof. Dr. Joachim Thomas, Chair of Psychological Diagnostics and Intervention Psychology with an emphasis on School Psychology	<ul style="list-style-type: none"> <li>- Students are familiar with main concepts of Personality Psychology.</li> <li>- Students overview central theories, methods and findings in personality research.</li> <li>- Students know the central fields of research and action of personality in vocational contexts.</li> </ul> <p>Students are able to read and critically reflect scientific literature in psychology.</p>	<ul style="list-style-type: none"> <li>- Concepts and theories of Personality Psychology</li> <li>- Personality and vocational choice</li> <li>- Personality and professional achievement</li> <li>- Personality in the intercultural context</li> <li>- Personality, employment and health</li> </ul>
Political Economy (Winter terms 2017/18, 2018/19)	Bachelor	Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance	Students understand the background of political decisions. In particular, students are able to reflect incentives that drive politicians' behavior and may prevent welfare maximizing policy making.	<ul style="list-style-type: none"> <li>- Politics from an economic perspective: Voting schemes, lobbying, rent-seeking, bureaucracy, political agency problems.</li> </ul>
Quantitative Ethics: Poverty and Inequality (English, winter term 2017/18, 2018/19)	Bachelor	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<p>On successful completion of this course students will understand the different concepts of poverty and inequality measures and students will be able to carry out own empirical research related to poverty and inequality analysis.</p> <ul style="list-style-type: none"> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Students get a well-grounded introduction to poverty and inequality measurement.</li> <li>- Content includes concepts of poverty, poverty indicators, distribution of income and wealth, discrimination at the labor market, inequality indicators, concepts of pro-poor growth, social mobility.</li> </ul>



				<ul style="list-style-type: none"> <li>- Empirical analysis of poverty and inequality with the statistics program 'R</li> </ul>
Seminar: Accounting and Auditing	Master	Prof. Dr. Max Götsche, Chair of Business Administration, Controlling and Auditing	<ul style="list-style-type: none"> <li>- Students attending this seminar learn how to use and critically evaluate literature on accounting and/or auditing.</li> <li>- They learn how to answer research questions using adequate research methods.</li> <li>- Presenting the seminar paper helps them to acquire skills how to present research results correctly and logically.</li> <li>- Upon completion, students have acquired methodological skills to answer research questions properly.</li> </ul>	Choice of topics in the area of sustainability reporting and auditing possible
Seminar: Applied Empirical Accounting Research	Master	Prof. Dr. Max Götsche, Chair of Business Administration, Controlling and Auditing	<ul style="list-style-type: none"> <li>- Students attending this seminar learn how to use and critically evaluate (empirical) literature on accounting and/or auditing.</li> <li>- They learn how to answer research questions using empirical methods (regression analysis).</li> <li>- Presenting the seminar paper helps them to acquire skills how to present correctly and logically research results.</li> </ul>	<ul style="list-style-type: none"> <li>- Depending on the topics of the seminar papers.</li> <li>- Topics:</li> <li>- Financial reporting</li> <li>- Auditing</li> <li>Sustainability reporting</li> </ul>



			<ul style="list-style-type: none"> <li>- Upon completion, students have acquired methodological skills to answer empirical research questions properly.</li> </ul>	
Seminar: Business Ethics and Corporate Governance	Bachelor	Prof. Dr. Kai Sandner, Chair for Business Ethics, especially Corporate Governance	<ul style="list-style-type: none"> <li>- 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.</li> <li>- Students gain insight into scientific methodology and how to apply it.</li> <li>- Knowledge on scientific writing and presentation skills.</li> <li>- Participation in the seminar lays out the foundation for the autonomous performance of scientific research.</li> </ul>	<p>Selected topics in the fields of:</p> <ul style="list-style-type: none"> <li>- Business ethics</li> <li>- Corporate governance</li> <li>- Management accounting</li> </ul>
Seminar: Experimental Economic Ethics ("Seminar zur experimentellen Wirtschaftsethik", taught in German, summer terms 2017 and 2018)	Bachelor	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<ul style="list-style-type: none"> <li>- Students will be enabled to implement philosophical concepts in game theoretical experiments</li> <li>- They present their findings and defend their position.</li> </ul> <p>They will be enabled to discuss ethical issues and reflect critically on ethical and business perspectives.</p>	<ul style="list-style-type: none"> <li>- Introduction to basic concepts of one-shot games and repeated games.</li> <li>- Description and empirical implementation of central concepts of social justice.</li> </ul>

Seminar: Game Theory and Ethics (“Spieltheoretische Modelle der Wirtschaftsethik”, taught in German, summer term 2017)	Master	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<ul style="list-style-type: none"> <li>- On successful completion of this course students will understand the principles of cooperative and non-cooperative game theory. Students will be able to evaluate critically the normative content of alternative approaches to bargaining problems.</li> </ul>	<ul style="list-style-type: none"> <li>- Students get a well-grounded introduction to game theory and its application in ethics.</li> <li>- Based on this newly acquired knowledge they will critically analyze competing advanced normative theories</li> </ul>
Seminar on Public Economics: Tax Evasion (summer semester 2017)	Bachelor	Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance	<ul style="list-style-type: none"> <li>- Students can understand current applied research on tax evasion. Students obtain deeper knowledge of tax evasion topics. They can confidently discuss those topics. Students learn about economic research methods and can interpret, summarize and paraphrase research results.</li> </ul>	<ul style="list-style-type: none"> <li>- In this seminar, we discussed with the students results from the current academic literature regarding tax evasion. We discussed theoretical, methodological and especially empirical studies. Furthermore, we looked at how governments counteract tax evasion, e.g. by tax information exchange agreements. We also discussed ethical aspects, e.g. relating to legal forms of tax avoidance.</li> </ul>
Seminar on Public Economics: Economic Inequality (winter semesters 2017/18, 2018/19)	Bachelor	Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance	<ul style="list-style-type: none"> <li>- Students can understand current applied research on inequality. Students obtain deeper knowledge of inequality topics. They can confidently discuss those topics. Students learn about economic research methods and can interpret,</li> </ul>	In this seminar, we discussed with the students results from the current academic literature regarding economic inequality. We considered a number of facets of inequality, not only including the development of the distribution of income and wealth (e.g., equality of opportunities, gender inequality, etc.).



			summarize and paraphrase re- search results.	Furthermore, we looked at how gov- ernments counteract increasing eco- nomic inequality by taxation and social policies. We discussed both theoretical and empirical studies. -
Service Man- agement	Master	Prof. Dr. Jens Hogreve, Chair of Service Man- agement	<ul style="list-style-type: none"> <li>- After completing the course stu- dents have a broader knowledge in terms of the various instruments that are needed for the analysis of issues and challenges in the ser- vice context.</li> <li>- Working in groups, students apply the concepts discussed in class to case studies and thus experience a direct transfer of knowledge.</li> <li>- In addition, students acquire knowledge of quantitative and quali- tative research methods. As part of their group work students finally an- swer current questions in the area of service management and mar- keting by using these methods themselves.</li> <li>- During the presentation of the group work in class students broa- den their communication and presentation skills. Additionally,</li> </ul>	During the course, students receive an insight into the new perspectives of service marketing, as well as the de- sign of the customer experience. In ad- dition, students learn methods for a successful customer relationship ma- nagement and the development of customer loyalty. The design of an effective complaint management and service process are also part of the Module Content. In addition, the spe- cial features of a service-oriented hu- man resource management and insight into the management of industrial ser- vices will be provided. Finally, students receive an outlook on current innovati- ons in the field of service manage- ment.



			working in groups promotes students' team spirit and abilities.	
Social and Cultural Perspectives in Tourism Geography	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism & Center for Entrepreneurship	- Ability to explain current theoretical basic concepts of social and cultural tourism geography and to reflect on their significance for the conceptualization of sustainable regional development.	In this module, social and cultural science perspectives of tourism geography are developed, whose understanding of the multidimensionality of sustainable regional development is fundamental. In a first step, socio-scientific perspectives on the basic concepts of space, place and region for regional development will be developed, which will then be transferred into a dynamic perspective of spatialisation, localisation and regionalization. In a second step, basic social and cultural science concepts such as action & practice, difference, gender, class, identity and authenticity will be related to tourist spaces and discussed on the basis of concrete examples.
Social Innovation I – Basics and Concept Development	Business students (M. Sc.), especially in the Master specialization "Entrepreneurship & Social Innovation"	Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy	- Students identify entrepreneurial approaches to social challenges and design their own projects in self-organized teams. - Students of the module receive an overview of interdisciplinary concepts of innovation and social innovation, social entrepreneurship and corporate citizenship.	Action Learning methodology teaming-up Master students with international Social Impact Start-up (SIST) Entrepreneurs. Based on theoretical knowledge (business model canvas, value-chain-analysis, market-creating innovation) students challenge SIST organizations and contribute autonomously to their development. Topics include:



			<ul style="list-style-type: none"> <li>- They develop an understanding of the social conditions for entrepreneurial activity with special consideration of entrepreneurial innovation.</li> <li>- They learn to understand their own role as future entrepreneurs and managers in the context of social cooperation processes.</li> </ul>	<ul style="list-style-type: none"> <li>- Clarifying essential basic concepts: Innovation, Social Innovation, Social entrepreneurship, corporate citizenship</li> <li>- Cultural, political and macroeconomic conditions of Innovation</li> <li>- The Role of Social Innovation for sustainable development</li> <li>- Success factors of Social innovation management</li> </ul>
Social Innovation II – Implementation and Evaluation	Business students (M. Sc.), especially in the Master specialization “Entrepreneurship & Social Innovation”	Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy	<p>After completing the seminar, students should</p> <ul style="list-style-type: none"> <li>- Understand the main challenges of social innovation processes</li> <li>- Define target group, needs and benefits</li> <li>- Identifying stakeholders and partners</li> <li>- Define milestones and project structure plan</li> <li>- Creating a financing and business model</li> <li>- Designing evaluation instruments</li> </ul> <p>Critically reflect on the business model developed and assess its strengths, weaknesses, opportunities and limitations</p>	Continuation of the action learning program covering the elaboration of a social impact analysis and a social media strategy for the SIST Entrepreneurs.



Social Market Economy	Bachelor	Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy	<ul style="list-style-type: none"> <li>- In this lecture, students get an introduction to the basic principles, practice, and normative foundations of Germany's economic order, the Social Market Economy.</li> <li>- The participants acquire knowledge of the theoretical foundations of constitutional economics and Catholic Social Thought.</li> </ul> <p>After attending the module, students have profound knowledge in the economic and philosophical concepts underlying the concept of a Social Market Economy, including the specific contribution of Catholic Social Teaching.</p>	<ul style="list-style-type: none"> <li>- Social Market Economy</li> <li>- Catholic Social Thought and Teaching</li> <li>- Constitutional Economics</li> </ul>
Sustainability@Leading Companies	Bachelor	Prof. Dr. Max Götsche, Chair of Business Administration, Controlling and Auditing	<ul style="list-style-type: none"> <li>- Students will learn about the concepts of corporate social responsibility, sustainability and international standards and guidelines for sustainability reporting;</li> <li>- students will develop an understanding of the interrelationships between corporate performance, sustainability management and sustainability reporting;</li> <li>- students will analyse the role of corporate communication and report-</li> </ul>	<ul style="list-style-type: none"> <li>- Part I Fundamentals of sustainability;</li> <li>- Part II The role of the company in society;</li> <li>- Part III Economy and sustainability;</li> <li>- Part IV Sustainability and Reporting (Principles of Sustainability Reporting, Legal Background, Principles &amp; General Disclosures, Management Approach &amp; Materiality Analysis, Disclosure &amp; Reporting Format, Credibility of Sustainability Reports)</li> </ul>





			<p>ing in relation to sustainability issues for different shareholder and stakeholder groups of the company;</p> <ul style="list-style-type: none"> <li>- students will develop a critical understanding of sustainability reporting and will be able to question corporate activities against the background of their reporting.</li> </ul>	
Sustainability in China	Business students (B. Sc. & M. Sc.)	Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy	<ul style="list-style-type: none"> <li>- Multidisciplinary insights from business science, economics, engineering, entrepreneurship, environmental science, cultural geography etc.</li> <li>- Gain an overview on the status quo of sustainable development and sustainability-related business innovations in China against the background of new Chinese national plan in 2020, 2035, and 2050, which aims to implement the UN 2030 Agenda for Sustainable Development.</li> <li>- Better understand the social, political and cultural structures and processes in the People's Republic of China and assess their impact not only in urban cities but also in rural areas.</li> <li>- After completing the course, students will gain the ability to analyse</li> </ul>	<ul style="list-style-type: none"> <li>- The interdisciplinary lecture series deals with relevant aspects of sustainable development and sustainability management in China; different lecturers from Chinese and German introduce into their relevant academic research and practical experience.</li> <li>- Providing a clear picture of basic concepts of sustainable development in China with different aspects: economy, civil society, and natural environment.</li> <li>- Insights into Chinese national development plans in a political perspective.</li> <li>- Information concerning frameworks of sustainable management in China in a culture-specific perspective.</li> </ul>



			<p>Chinese economic developments and the importance of cultural factors for entrepreneurial activities in China.</p>	<ul style="list-style-type: none"> <li>- Theories from different disciplines and practical experience shared by professors and company representative will strengthen student's competence on China.</li> <li>- The role of German-Chinese research cooperation as well as business activities will be highlighted.</li> </ul>
<p>Sustainable Business Models ("Praxisprojekt Nachhaltige Geschäftsmodelle") (This seminar was offered in the summer terms 2017 and 2018.)</p>	<p>Master</p>	<p>Prof. Dr. Max Ringlstetter, Chair of Business Administration, Organization and Human Resources</p>	<p>By the end of this module, students shall have made the following continual learning progress:</p> <ul style="list-style-type: none"> <li>- Basic understanding of the concept of sustainability</li> <li>- Basic understanding of the elements of a business model</li> <li>- Basic understanding of the ideal of business model innovation</li> <li>- Understanding of the effects of the sustainability hype on corporate policy</li> <li>- Understanding of the resulting economic challenges</li> <li>- Development of appropriate strategic options</li> </ul> <p>By the end of the module, students shall have made the following conceptual learning progress:</p> <ul style="list-style-type: none"> <li>- Ability to assess an abstract task</li> </ul>	<ul style="list-style-type: none"> <li>- The main goal of the project is an economic oriented reflection of the sustainability concept with a special focus on the opportunities and challenges of sustainable business models. Based on a short introduction into the economic challenges caused by acting in a sustainable manner as well as the theory of business models and their innovation the participants are requested to either develop a sustainable business model on or their own or innovate an existing one.</li> <li>- In order to develop a comprehensive understanding of the opportunities and risks of sustainable business models, the module itself does not focus on a specific industry. Instead of that, the focus of</li> </ul>



			<ul style="list-style-type: none"> <li>- Ability to develop a structured solution framework</li> <li>- Ability to set priorities and coordinate individual work packages</li> <li>- Ability to create convincing presentations</li> <li>- Ability to finally present the developed results.</li> </ul>	<p>each course is commonly decided upon at the beginning. Participants work in teams of 3-5 students. Fixed appointments for lectures do not exist. Instead of that all dates are commonly decided upon during the course according to the participants needs and wishes. Most meetings will take place on Fridays and weekends. This does also apply for the mandatory kick-off and exam session.</p> <p>Proseminar: Elektromobilität und Autonomes Fahren – Planungsmodelle zur Entscheidungsunterstützung (SS17)</p> <ul style="list-style-type: none"> <li>- In addition to the professional focus of the module participants should learn how to complete a project in a structured and self-organized manner which is why they are promoted and expected to work as independently as possible. Furthermore, students should learn how to compile and deliver a well-reasoned presentation.</li> </ul>
Sustainable Entrepreneurship	Business students (M. Sc.)	Prof. Dr. André Habisch, Chair of Christian Social	<ul style="list-style-type: none"> <li>- Gain an overview of dimensions of sustainability, aspects of strategic planning, sustainable governance</li> </ul>	<ul style="list-style-type: none"> <li>- Clarifying essential basic concepts: sustainability, business - entrepreneurship, ESG risks, triple bottom line</li> </ul>



		Ethics and Social Policy	<p>and sustainability communications, social conditions of sustainability</p> <ul style="list-style-type: none"> <li>- Understand sustainability as a guiding social concept in the context of broader social and ethical theories like the Christian social ethics</li> <li>- Develop an understanding of the specific contribution of business and entrepreneurs for achieving social sustainability goals (inclusive of your own role in this process).</li> <li>- Learn to perceive various dimensions of sustainability (personal and organizational aspects, environmental - social - governance, demographics) in its reciprocal references and to develop integrated business strategies based on that analysis</li> <li>- After completing the course the students have acquired knowledge of applied sustainability research as well as basic concepts of (operational and strategic) sustainability management.</li> </ul>	<ul style="list-style-type: none"> <li>- Understanding and prioritizing the UN sustainability goals (UN SDGs)</li> <li>- Core aspects of the internal sustainability management in listed and family business: environmental management, family and job, quality and issue management</li> <li>- Sustainability communication with various stakeholder groups (customers, suppliers, financial, social)</li> <li>- Sustainability and media coverage</li> <li>- Social framework of sustainable management</li> </ul>
Sustainable Tourism – Urban and Rural Dynamics in	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism &	<ul style="list-style-type: none"> <li>- Ability to understand and explain concepts and theories of sustainable tourism development.</li> </ul>	The question of how to achieve sustainable regional tourism development concerns urban and rural areas in very different ways. While topics such as



<p>Critical Perspective</p>		<p>Center for Entrepreneurship</p>	<ul style="list-style-type: none"> <li>- Ability to critically assess the potential and limitations of different theoretical research approaches in the field of sustainable tourism.</li> <li>- Ability to understand the fundamental conflicts and problems toward sustainable tourism development in urban and rural areas and to identify conditions for possible solutions.</li> <li>- Ability to independently develop and deepen the critical-reflexive discussion of the scientific publications and other relevant media used in the context of the seminar.</li> </ul>	<p>the sustainable design of e.g. ecotourism, nature tourism, outdoor and extreme sports tourism or approaches to community-based tourism are more relevant for rural areas, in urban areas, in the context of the debate on ways to a more sustainable tourism, topics such as overtourism and tourism gentrification, slum tourism and questions of tourist mobility are increasingly moving into the focus of consideration. In both rural and urban areas, the question of how tourism can be made more sustainable is of crucial importance, as are the working conditions of those employed in tourism, the distribution of profits and burdens of tourism development, the resilience of tourism to crises and the link between tourism and ecological problems such as climate change.</p> <ul style="list-style-type: none"> <li>- In the first part of the module, basic concepts of sustainable tourism will be jointly developed. In the second part, different theoretical approaches to tourism geography will be presented, with which it is possible to gain a deeper understanding of the socio-ecological dynamics underlying the practical problems</li> </ul>
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				and conflicts of sustainable development in urban and rural areas and to discuss conditions and solutions for a more sustainable development.
Tax Policy	Master	Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance	<ul style="list-style-type: none"> <li>- Students have a broad and detailed understanding for the complex effects of taxation.</li> <li>- Students gain the ability to discuss and evaluate tax policies.</li> <li>- After completing the course, the students are able to use advanced economic methods and can also apply them in different contexts.</li> </ul>	In this course, we discuss how states can optimally shape tax policy. Concrete topics are the taxation of companies, turnover and private income, as well as tax evasion, the influence of taxes on risk behaviour, and international tax competition between states. We use advanced theoretical models and discuss current empirical research results.
Theory and Strategy in Destination Management and Marketing	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism & Center for Entrepreneurship	<p>The students of the module:</p> <ul style="list-style-type: none"> <li>- will learn a proper and critical approach to basic concepts of tourism management,</li> <li>- will develop a deeper understanding of the specific issues of the tourism sector,</li> <li>- will get an insight into the practical implementation of selected questions,</li> <li>- will independently learn to work on topics related to tourism,</li> <li>- will be sensitized to current issues of tourism management,</li> </ul>	<ul style="list-style-type: none"> <li>- Theory of responsible destination management as well as general topics of sustainability</li> </ul>



			<ul style="list-style-type: none"> <li>- will get in contact with companies and players who actively engage in practice with the issues discussed above.</li> </ul>	
Thesis	Bachelor / Master	Prof. Dr. Max Göttsche, Chair of Business Administration, Controlling and Auditing	<ul style="list-style-type: none"> <li>- The aim of the Bachelor's thesis / Master's thesis is to enable students to work independently on business research content at the end of their studies; they should be able to work on a research question in a structured way, link different scientific perspectives and derive implications for action from this.</li> </ul>	<ul style="list-style-type: none"> <li>- Choice of topics in the area of sustainability reporting and auditing possible</li> </ul>
Tourism and Development	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism & Center for Entrepreneurship	<ul style="list-style-type: none"> <li>- Ability to independently acquire specialized and advanced knowledge at the latest scientific level in a special field.</li> <li>- Ability to explain theoretical approaches in the field of tourism related development research and to critically evaluate them from different perspectives.</li> <li>- Ability to critically analyse and evaluate tourism-related topics in the Global South.</li> </ul>	<ul style="list-style-type: none"> <li>- The course deals with the different perspectives on tourism in the context of development and gives an overview of specific framework conditions. The term "development" will be critically questioned, theoretical principles of development will be taught and intensively discussed. On the basis of case studies, structural, political, ecological and socio-economic aspects of tourism in the Global South are discussed. The topic will be embedded in German and international</li> </ul>



				development cooperation, presenting findings from previous activities in development cooperation.
Tourism and Society	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism & Center for Entrepreneurship	<p>Students should learn the ability to understand and discuss tourism as an interdisciplinary and social phenomenon that addresses current developments. In addition, the students should develop the competence to conduct a cross-curricular and, if necessary, non-subject discussion.</p> <ul style="list-style-type: none"> <li>- Within this framework, students should also be trained to critically question developments and circumstances, to develop their own points of view and to represent them in the discussion. In addition, it is a goal to shape the mutual feedback culture.</li> </ul>	<p>The module takes up relevant topics that affect both society and tourism at a higher level. A focus topic will be chosen, which will be the focus of the seminar against the background of current developments and trends. The following possible topics can be listed as examples:</p> <ul style="list-style-type: none"> <li>- Internationalisation of Society &amp; Tourism</li> <li>- Digitization as an opportunity and challenge for society and tourism</li> <li>- Flight and migration in the area of tension between society and tourism</li> <li>- Sustainable development and responsibility</li> </ul> <p>In addition to the teaching of content by the lecturers, the students deal with specific questions in small groups across all courses of study. In small workshops, among other things, various interdisciplinary approaches are to be developed, presented and discussed in plenary sessions.</p>





## Appendix 2: PRME-Related Publications of the WFI Chairs

Althammer, J.; Neumärker, B.; Nothelle-Wildfeuer, U. (Ed., 2019): *Solidarity in Open Societies*. Heidelberg: Springer VS.

Althammer, J. (2019): *Solidarity: From small communities to global societies*. In: Althammer, J.; Neumärker, B.; Nothelle-Wildfeuer, U. (ed.): *Solidarity in Open Societies*. Heidelberg: Springer VS, 5-24.

Althammer J.; Sommer, M (2019): *Cooperating fairly. Economic Solidarity in Open Societies*. In: Althammer, J.; Neumärker, B.; Nothelle-Wildfeuer, U. (ed.): *Solidarity in Open Societies*. Heidelberg: Springer VS, 219-234.

Althammer, J.; Sommer, M. (2019): *Can an Entrance Fee solve the Migration Problem? Probably not*. *Analyse & Kritik*, 40(2), 261-266.

Althammer, J. (2018): *Altersarmut in Deutschland - Stand, Entwicklung und Reformoptionen*. In: Dabrowski, M.; Wolf, J. (ed.): *Armut und soziale Gerechtigkeit in Deutschland*. Paderborn: Schöningh.

Althammer, J.; Nothelle-Wildfeuer, U. (ed., 2018): *Joseph Höffner: Ausgewählte Schriften*. Bd. 5. *Sozial- und Gesellschaftspolitik*, Paderborn: Schöningh.

Althammer, J.; Nothelle-Wildfeuer, U. (ed., 2018): *Joseph Höffner: Ausgewählte Schriften*. Bd. 7: *Kirche in der Welt*, Paderborn: Schöningh.

Althammer, J.; Klenk, T. (2018): *Distribution (Um-)Verteilungspolitik*. In: Mause, K.; Müller, C.; Schubert, K. (ed.): *Politik und Wirtschaft: ein integratives Kompendium*; Wiesbaden: Springer, 191-218.

Althammer, J.; Sommer, M. (2018): *Eine Utopie, die keine bleiben muss*. *Politikum: Analysen, Kontroversen, Bildung*, 4(2), 61-64.

Althammer, J.; Nothelle-Wildfeuer, U. (ed., 2017): *Joseph Höffner: Ausgewählte Schriften*. Bd. 2. *Christentum und Menschenwürde*, Paderborn: Schöningh.

Althammer, J.; Nothelle-Wildfeuer, U. (ed., 2017): *Joseph Höffner: Ausgewählte Schriften*. Bd. 6. *Sozial- und Gesellschaftspolitik*, Paderborn: Schöningh.

Althammer, J. (2017): *What Determines Social Spending? The Impact of Economics, Politics and Religion on the Welfare State*. In: Becker, U.; Krebber, S.; Seifert, A. (ed.): *The Significance of Religion for today's Labour and Social Legislation*. Tübingen: Mohr Siebeck, 1-14.

Altmeppen, K.; Habisch, A.; Kals, E.; Hellbrück, J.; Müller, M.; Bagoly-Simo, P.; Hemmer, I.; Naab, E.; Böttigheimer, C.; Zademach, H.; Zschaler, F.; Trappe, M. Becht, M.; Cyffka, B.; Haas, F.; Heckmann, T.; Stammel, B. (2017): *„Nachhaltigkeit in Umwelt, Wirtschaft und Gesellschaft : Perspektiven und Probleme transdisziplinärer Projekte“*. In: Altmeppen, K.; Zschaler, F.; Zademach, H.; Böttigheimer, C.; Müller, M.; (Ed.): *Nachhaltigkeit in Umwelt, Wirtschaft und Gesellschaft: Interdisziplinäre Perspektiven*. Wiesbaden: Springer VS, 2017. - S.3-46.

Bachmann, C.; Habisch, A.; Dierksmeier, C. (2017). *Practical Wisdom: Management's No Longer Forgotten Virtue*. *Journal of Business Ethics*. First Online: 12 January 2017, doi: 10.1007/s10551-016-3417-y.



Bönke, T.; Grabka, M. M.; Schröder, C.; Wolff, E. N.; Zyska, L., "The Joint Distribution of Net Worth and Pension Wealth in Germany", *Review of Income and Wealth* [forthcoming].

Danzer, Alexander M. (2019): Can Secondary Jobs Smooth Consumption? Evidence from Unanticipated Wage Arrears. *Economic Development and Cultural Change*, Vol. 67(3): 571-594.

Danzer, A. M.; Dietz, B. (2018): Migrants' Well-Being During the Global Financial Crisis: Economic and Social Predictors. *Journal of Comparative Economics*, Vol. 46 (3): 770-787.

Franco, G. and Habisch, A. (ed., 2018): Ligatures of European economic culture: Social Market Economy and *Economia Civile* under discussion Conference proceedings of Villa-Vigoni Dialogue. Special Issue of the *Journal for Markets and Ethics*, Vol. 6 (1).

Habisch, A.; Bachmann, C. (2017): "Media Management in the Digital Age: Toward a Practical Wisdom-based Approach". In: Altmeppen, K.; Hollifield, C.; Van Loon, J.; (Ed.): *Value-Oriented Media Management : Decision Making Between Profit and Responsibility*. -Cham, Switzerland: Springer International Publishing.

Habisch, A. (2017): "Practical Wisdom for Social Innovation: How Christian Entrepreneurs Triggered the Emergence of the Catholic Social Tradition in Europe". In: Backhaus, J.; Chaloupek, G. Frambach, H.; (Ed.): *On the Economic Significance of the Catholic Social Doctrine : 125 years Rerum Novarum*. -Cham, Switzerland : Springer, 2017. - S.167-190.

Habisch, A. (2019): "Rediscover the Charioteer: Practical Wisdom and Diversity Management in the Digital Age". In: Stangel-Meseke, M.; Boven, C.; Braun, G.; Habisch, A.; Scherle, N.; Ihlenburg, F.; (Ed.): *Practical Wisdom and Diversity: Aligning Insights, Virtues and Values*. -Wiesbaden: Springer Fachmedien Wiesbaden. S. 59-73.

Hogreve, J., Matta, S., Hettich, A. and Reczek, R. (2018): "How Do Social Norms Influence Parents' Food Choices for their Children: The Role of Social Comparison and Implicit Self-Theories," Under Review at the *Journal of Retailing*

Langenmayr, D. (2017): "Voluntary Disclosure of Evaded Taxes - Increasing Revenues, or Increasing Incentives to Evade?", *Journal of Public Economics* 151, 110-125.

Langenmayr, D. (2017): "Steuerflucht – ein (lösbares?) Problem", *Wirtschaftsdienst* 97, 830-831.

Matta, S. (2019): "Privacy Literacy and Implications for Marketing and Policy," *Marketing Thought Leaders Conference on Privacy in Marketing*, Journal of Retailing, Florence, Italy.

Matta, S.; Kirpalani, N; Lou, S. (2019): "Hot Data, Cold Trust: The Role of Privacy Literacy in Restoring Trust and Consumer-Brand Relationships", *Center for Positive Marketing Annual Conference*, New York, NY, USA.

Matta, S.; Hogreve, J.; Hettich, A.; Reczek, R. (2019): "Parental Choice of Healthy Food for Children: The Role of Social Comparison, Implicit Self-Theories and Social Norms", *Beyond Borders and Boundaries: Bridging Theory and Practice in Creating Social Good*, Ashoka U Pre-conference, San Diego, CA, USA

Matta, S.; Hogreve, J.; Hettich, A.; Reczek, R. (2019): "Parental Choice of Healthy Food for Children: The Role of Social Comparison, Implicit Self-Theories and Social Norms", *AMA Winter Educators' Conference*, Austin, TX, USA

Matta, S.; Folkes, V. (2018): "A Tale of Three Cultures: The Effect of Consumers' Ethnic and Gender Stereotypes on Evaluations of Service Providers and Service Firms", *Frontiers in Service Conference*, AMA, Austin, TX, USA



Matta, S.; Hogueve, J. (2018), "The Role of Personal, Social, and Message Factors on Financial Health and Behaviors," Working Paper.

Patt, A.; Ruhose, J.; Wiederhold, S.; Flores, M. (2017): "International Emigrant Selection on Occupational Skills," CESifo Working Paper No. 6527.

Sandner, K.; Rohlfing, A. (2017): Optimal Distribution of Earnings between Partners in Family Firm Contracting, in: Schmalenbach Business Review (sbr), Bd. 66 (4), S. 132-163

Sandner, K.; Rohlfing-Bastian, A.; Jacob, M.: "Why do not all firms engage in tax avoidance?" [forthcoming]

Sasse-Werhahn, L. F.; Bachmann, C.; Habisch, A. (2018): Managing Tensions in Corporate Sustainability Through a Practical Wisdom Lens. Journal of Business Ethics. First Online: 28.08.2018, doi: /10.1007/s10551-018-3994-z.

Schmitt-Lord, T.; Beissel von Gymnich, J.; Habisch, A. (2017): "The Beauty of Impact Health". (Ed.): Schmitt-Lord, T.; Beissel von Gymnich, J.; Habisch, A.; In: München, Knesebeck. S. 260.

Stangel-Meseke, M.; Boven, C.; Braun, G.; Habisch, A.; Scherle, N.; Ihlenburg, F. (ed., 2018): Practical Wisdom and Diversity. Aligning Insights, Virtues and Values. Wiesbaden: Springer Gabler.

Zhu, B.; Habisch, A.; Thøgersen, J. (2018): "Importance of Cultural Values and Trust for Innovation – A European Study". In: International Journal of Innovation Management 2 (22) <https://doi.org/10.1142/S1363919618500172>.