



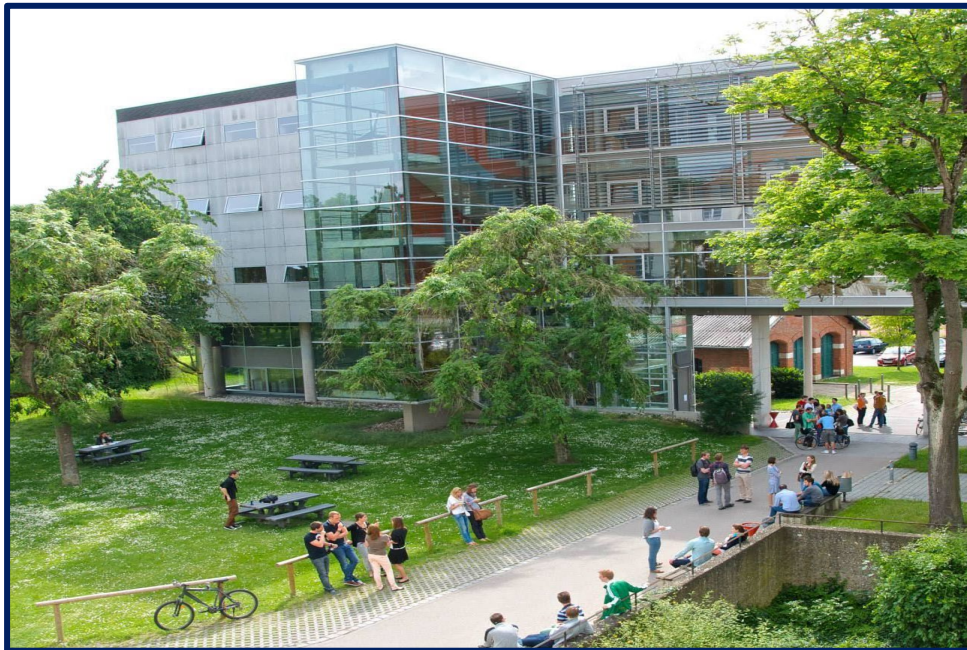
KATHOLISCHE UNIVERSITÄT
EICHSTÄTT-INGOLSTADT



INGOLSTADT
SCHOOL OF
MANAGEMENT

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

WFI – Ingolstadt School of Management
Catholic University of Eichstätt-Ingolstadt, Germany
September 2023



PRME

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



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I. Ingolstadt School of Management at a Glance

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

As the youngest faculty of the KU, WFI was founded in 1989 including only 80 students and eight chairs. Today, around 900 students study at the campus in Ingolstadt, with the other seven KU faculties being located mainly on the Eichstätt campus. Despite its short history, the Ingolstadt School of Management is one of the leading institutions for business management education in Germany, as shown by numerous top placements in university rankings.

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

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

Topics of global social responsibility and sustainability have been strongly anchored in all of our degree programs. In the past two years, we have developed new PRME-related modules as well as introduced a new Bachelor’s program on Sustainability in Business and Economics. Ethics and sustainability also play an increasingly important role in the Faculty’s research and transfer activities, e.g. through the “Man IN Motion” project, the KU Research Institute for Taxation, the SISTAC network, WiLink and YES! Young Economic Solutions. Topics include sustainable food consumption, tax fairness, a basic income scheme, financial well-being, sustainability reporting, sustainability in logistics and mobility, sustainable tourism, gender and equality, compassionate leadership, and decision-making. We place a strong emphasis on transfer as a dynamic dialogue and active cooperation process with external partners that enables us to apply our research results, findings and methods to relevant issues in business, society, politics and culture, while integrating practical experience into our research and teaching processes. This holistic approach promotes application orientation, strengthens the relevance of our work, and contributes to the Faculty’s social responsibility.



II. Letter of Renewed Commitment

WFI has been involved in the education of past, current and future managers since 1989. In fall 2022, we participated in the 550th founding anniversary of the first university in Bavaria accompanied by a conference on the normative foundations of open societies, bringing together faculty, students, partners and representatives from the Church, politics and business.

WFI is committed to engaging in a continuous process of improvement in the application of the Principles for Responsible Management Education, reporting on progress to all stakeholders, and exchanging effective practices with other academic institutions. We understand that our own organizational practices should serve as an 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. In the past two years, we have reintroduced formats that had to be cancelled or offered virtually during the pandemic. We introduced a new degree programs on Sustainability in Business and Economics, extended the range of modules on the topic of sustainability and global social responsibility, deepened our links both with other units of the KU and with external partners, developed new formats for engagement with the younger generation, including schools and vocational education, and made good progress toward the international accreditation of WFI. Moreover, the University as a whole became a member of the German Research Foundation, won the “National Award – Education for Sustainable Development”, succeeded in the second round of the federal-state program “Innovative University” and finalized its development plan.

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



Prof. Dr. Jörg Althammer

Dean | Ingolstadt School of Management



III. Principles 1 and 2: Purpose and Values

Principle 1 | Purpose

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

Principle 2 | Values

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

In order to promote these principles, WFI set itself the following goals for the reporting period 2021 – 2023:

- The establishment of a PRME Commission,
- The involvement of different faculty members at an earlier stage in the reporting process and
- The participation in the KU Ethics Center.

Our medium-term goals comprise:

- The consideration of sustainability concepts and projects in recruitment and appointment procedures at WFI and
- The implementation of the new “Erasmus+ green” program components.

We base our PRME goals and measures on the faculty development plan 2020 – 2030 and the six strategic pillars we defined in 2021 (see our last SIP report):

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

a) PRME Commission

On November 17, 2021, the Faculty Council of WFI established the PRME Commission. The Commission started with three members, one representative each of the professors, the students and the administration. In 2023, a second professor and a representative of the non-professorial academic staff joined the Commission. The current members are:

- Prof. Dr. André Habisch
- Florian Hartmann
- Matthias Holzmann
- Prof. Dr. Max Ringlstetter
- Dr. Jutta Walz.

The task of the PRME Commission is to set PRME goals for each two-year period and assist in reporting. The Commission started working on an informal basis and had several formal meetings in 2023 to prepare the 2021 – 2023 progress report.

The committee members have been eager to contribute to the PRME, specifically toward setting goals in conveying values to students to develop a sustainable future and economy. We



believe that the vivid discussions during our meetings were very valuable and enabled us to learn a lot about interesting initiatives promoting PRME goals at our University. Compared to previous reports, it has been helpful to consider different perspectives by involving representatives from different stakeholder groups (professors, non-professorial academic staff, students and administrative staff). In addition, the Commission helped by involving different faculty members at an earlier stage in the reporting process.

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

In September 2019, the KU was selected as one of a total of 75 universities nationwide whose concepts for establishing tenure-track professorships are being funded in the Federal and State Program for the Promotion of Young Scientists. The University’s application was linked to a framework concept that takes up the area of digitization as a scientific cross-sectional topic under the title “For a Human-Centered Digital Society”. The following tenure-track professorships have now been filled across the KU:

- Jun.-Prof. Dr. Karin Boczek, Digital Journalism, Faculty of Languages and Literatures
- Jun.-Prof. Dr. Anna Kocher, Digital Romance Languages and Linguistics, Faculty of Languages and Literatures
- Jun.-Prof. Dr. Dominik Stöger, Data Science, Faculty of Mathematics and Geography
- Jun.-Prof. Dr. Christina Pfeuffer, Human-Technology Interaction, Faculty of Philosophy and Education
- Jun.-Prof. Dr. Barbara Lenzgeiger, Elementary School Pedagogics and Didactics, Faculty of Philosophy and Education
- Jun.-Prof. Dr. Robin-Christopher Ruhnau, Digital Marketing, WFI
- Jun.-Prof. Dr. David Streich, Digital Finance, WFI.

Jun.-Prof. Dr. Robin-Christopher Ruhnau started at WFI in November 2022. His focus is on sales management (in particular networks and networking behavior, recruiting and women in sales, and digital technologies in sales), customer relationship management (customer win-back management and customer engagement) as well as the marketing-finance interface (marketing in financial market communication, marketing from a financial market perspective). A potential point of contact to the other professorships in the within the framework of the tenure-track program are the interfaces between economic and technological progress and society, e.g. ecology, inclusion, equal opportunity or data protection.

Jun.-Prof. Dr. David Streich joined WFI in March 2023. He specializes in the digital transformation of capital markets and of corporate finance tasks and processes. This includes digital technologies in investment advice and management, novel digital information sources (e.g., user-generated articles), crypto currencies as well as modern analysis and prediction methods. The junior professorship supports WFI in the FACT area (Finance, Accounting, Controlling and Taxation) and has potential interfaces in the subject area of technology/methods with business analytics, logistics mathematics and computer science and in the subject area people/employees with sociology, psychology, social ethics, as well as organization and HR.

Although not part of the funded program, **Jun.-Prof. Dr. Pirmin Fontaine**, who become Assistant Professor for Operations Management in June 2019, also falls under the interdisciplinary priority theme “For a Human-Centered Digital Society”. Jun.-Prof. Dr. Pirmin Fontaine’s research focuses on urban logistics (see section V b) as well as on different applications in the area of network and tour planning and production planning. He is part of the Munich Cluster for the Future of Mobility in Metropolitan Regions. For his contribution on Sustainable Urban Logistics using Cargo Bicycles, Pirmin Fontaine received the research award of the Rotary Club Ingolstadt in 2022. Moreover, he is ranked among the Top 100 in the Wirtschaftswoche Business Researching Ranking and the Top 50 in the Rising Star (U40) Ranking.



Finally, the priority theme is linked to the **Mathematical Institute for Machine Learning and Data Science (MIDS)**, which was founded in June 2022 with the aim to contribute to academically mining the potential of digitalization and to convey to young people the basics of artificial intelligence and machine learning. The scientists working at the MIDS conduct research in the fields of climate and weather simulation, data science, deep learning and the associated mathematical foundations. The MIDS is part of the Faculty of Mathematics and Geography, but located in Ingolstadt. It will be supported for several years by the city of Ingolstadt, which has established two endowed chairs for this purpose. Besides, the MIDS includes Jun.-Prof. Stöger under the tenure-track program; two professorships funded by the German Research Foundation; Prof. Dr. Götz Pfander, Chair of Mathematics – Scientific Computing, Vice Dean of the Faculty of Mathematics and Geography and Speaker of the Institute; and Prof. Dr. Thomas Setzer, professor of business informatics at WFI. Prof. Dr. Setzer has been actively involved in the establishment and development of the MIDS from the beginning and acts as an interface between the Institute and WFI.

c) University Development Plan

As described in the last SIP report, in 2020, WFI submitted its input to the overall development plan of the KU. The development plan took around 2 ½ years to prepare since it emerged from a participatory process. Initially, faculties, institutions, and commissioners submitted proposals. Later, the Senate, University Council, and Foundation Council discussed and further developed the draft. The final document presents the profile that the KU has developed in recent years, describes the status quo, and lays down the targets that are set for the period up to 2030. It includes all of the University's areas of responsibility, i.e. the three main pillars of research, teaching and knowledge transfer, but also for governance and infrastructure as well as for cross-cutting issues such as internationalization, sustainability, equality and diversity, family friendliness and inclusion.

The development plan is to be published at the beginning of the coming semester, on October 10, 2023. The actual work only begins later: The 60-page document – broken down into individual measures – must be implemented and filled with life. This will be the task of the University as a whole and all its members.

d) Future Campus

One of the aims listed in the KU's development plan in the area of knowledge transfer is the further development of the Ingolstadt campus. Originally, the KU had planned to establish an ethics center in Ingolstadt, which was to bring together the WFI ethics chairs with experts from other departments of the KU. This plan has meanwhile been adapted and considerably extended. With its so-called "future campus", the KU wants to create a space that brings citizens and the University together, with a focus on topics in the areas of ethics, sustainability and digitalization.

The first step in the creation of the "future campus" has been the establishment of a Mathematical Institute for Machine Learning and Data Science (MIDS), described above (see section b). The MIDS celebrated its opening in the newly renovated *Georgianum* on July 24, 2023. The building is one of Ingolstadt's most important historical moments. The construction of the *Collegium Georgianum* went hand in hand with the founding of the first Bavarian state university in Ingolstadt in 1494. The original university building, the *Hohe Schule*, currently houses WFI's Chair of Civil Law, Civil Procedural Law & Insolvency Law and other KU departments.

A further element in the "future campus" will be a new KU faculty with an interdisciplinary orientation, the School of Transformation and Sustainability, to be present on both the Eichstätt and the Ingolstadt campus. The new school or "pilot faculty" will start in the winter



semester of 2023/24 and will offer its own degree programs, research projects in the field of transformation – sustainability – resilience, and a fellowship program.

The establishment of the newly emerging faculty has been made possible by the new Bavarian University Innovation Law (BayHIG), which came into force on January 1, 2023. The aim of the BayHIG is to equip Bavarian universities for new challenges related to globalization, technological progress, digitalization, sustainability and climate change, and most recently the Covid19 pandemic. The higher education reform is an essential component of the High-Tech Agenda Bavaria and designed to make the science landscape in the Free State effective and competitive in all central areas for the next 20 to 30 years, both nationally and internationally. It represents a fundamental realignment of the Bavarian university system under the motto of agility, excellence and innovation. The new innovation clause (Art. 126 BayHIG) gives universities individual options for shaping their internal organization. Thereby, universities will be able to better meet the needs of the state and society in social, cultural, ecological and economic terms through innovation and transfer.

e) Erasmus+ Green

The focus of the transversal priority sustainability in the new Erasmus+ program is to raise awareness among Erasmus+ participants on the issues of sustainability, climate change, and environmental protection, and in particular, on the ecological footprint participants create through student and staff mobility. By raising awareness as well as financial incentives, the number of mobilities with more environmentally friendly means of transport shall be increased and the ecological footprint of the Erasmus+ program shall be reduced. Furthermore, the promotion of competences important for living in a sustainable and resource-efficient society and economy, so-called “green skills”, will be addressed by promoting cooperation projects on “green” topics.

The following financial incentives for using more environmentally friendly means of transport are granted: Students, faculty and staff receive a higher rate of travel expenses supplement for their Erasmus+ mobilities for studies, internship, teaching or training. In addition, they can be granted funding for up to 6 additional travel days compared to mobilities using less environmentally friendly means of transport.

The new funding options have been in place since the start of the current academic year 2022/23. Therefore, it is too early to report detailed numbers. However, the International Office has reported that since the introduction of the program, around half of the outgoing students have opted to use more environmentally friendly means of transport, accepting even considerable increases in travelling hours, for destinations such as Spain and Portugal.

Similar to the Erasmus+ top-up for “green travel” there is also a top-up of 250 euros per month for first time academics, employed students, students with children and students with disabilities or chronic diseases.

f) Sustainable HR Policy

In recent years, the scope of personnel policy at the KU has widened. An important impetus for this has been the start of the tenure-track program. The University has been following a sustainable personnel strategy for the new junior professors, focusing on the junior professors’ career early on. In contrast to appointment procedures for regular professors, potential-based decisions are to be made as to whether candidates are suitable, i.e. the appointment committee needs to evaluate the candidates’ potential for developing their competences in such a way that they can be granted tenure at the end of the tenure-track period, typically after six years. The University has also prepared a list of guiding questions for the interviews. In the



case of interdisciplinary competencies, a focus is to be placed on leadership competencies. To make the appointment committee aware of the specific requirements for tenure-track positions, the University's tenure-track coordinator and the head of the HR Development and Professional Training department are invited as guests to the first session of the appointment committee. After a candidate has been selected and has accepted the position, a personal development is drawn up for the tenure-track period, and the junior professor is assigned a senior professor as a mentor. The mentor's main task is to support the junior professor in his or her career development on the basis of his or her knowledge of university processes and structures.

During the tenure-track period, the respective dean holds annual interviews with the junior professor, in which an interim summary of the past year shall be drawn up and an outlook for the following year shall be given. The annual meetings are recorded, and the minutes are signed by the participants. The mentor may participate in the annual meetings at the request of the junior professor. Moreover, an interim evaluation takes place in the third year of a junior professorship. The interim evaluation includes a self-report by the junior professor, written assessment of the junior professor's research and teaching performance and a recommendation on the extension of the junior professorship by two external reviewers from different universities who have a proven track record in the field of their subject, and a written report by an evaluation commission consisting of three professors who are close to the subject area of the junior professor. In addition to evaluating the performance to date, the report includes an estimation of the junior professor's further academic development in the future. If the junior professorship is linked to a tenure track, the evaluation commission shall also identify strengths and weaknesses in the course of the junior professorship to date and indicate possible courses of action with regard to the tenure evaluation.

Although less formalized, a long-term approach considering a candidate's future career perspective is increasingly being followed for other types of employees as well. Moreover, a new policy has been introduced in favor of more long-term contracts for both academic and administrative personnel.

In addition, HR Development and Professional Training has developed from a one-woman position to a full department. It is now a central service provider for HR development, educational and academic staff development in higher education and professional training at the KU, offering the following services:

- Counseling for executives and managers in science and administration; topics covered include leadership and staff qualification, and arranging specific trainings for executives
- Advice on team development, drafting and planning of suitable measures/formats
- Conceptualization and organization of the KU's internal course program for professional development
- Coaching for executives and managers and for teams; arranging external coaching sessions
- Support in case of conflicts and conflict resolution processes.



g) Evaluation of Target Achievement

In the reporting period 2021 – 2023, WFI has achieved its goals to ...

- Establish a PRME Commission
- Involve different faculty members at an earlier stage in the reporting process
- Implement the new “Erasmus+ green” program components.

Moreover, we have made considerable progress toward our medium-term goals of considering sustainability concepts and projects in recruitment and appointment procedures.

Regarding the originally planned KU Ethics Center, the concept has been adapted to the so-called “future campus”, with competence centers in the areas of ethics, sustainability and digitalization. These will be housed in or around the historical site of Ingolstadt’s first university and in the center of the old town. Renovating the historical building has required the expert analysis and professional handling of valuable paintings, as well as the ongoing protection and conservation of the historic plasters and layers of paint on the walls, which has led to delays so that the opening had to be postponed by more than a year.

Therefore, both the goal itself and the schedule have changed due to new university-wide developments. However, the new structures for the “future campus” have driven the growth of the Ingolstadt campus and bring different stakeholder groups together. This constitutes an excellent foundation for WFI connecting with other units of the KU and external partners and for achieving its PRME-related goals, in particular regarding our strategic pillar “Societal Impact and Enhanced Partnerships with our Humanistic, Ethical, and Sustainable Approach”.

For the next reporting period, our goals are to ...

- Contribute to the overall development plan for the KU, including involvement in the new transfer cluster on ethics, sustainability and digitalization
- Use the PRME Commission as a strategic link to thematically-related initiatives of the University
- Report about the PRME-related activities in the Faculty Council once per year
- Place a stronger focus on equality, diversity and inclusion in recruitment and appointment procedures.



IV. Principle 3: Method

Principle 3 | Method

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

WFI's vision regarding teaching is to educate, mentor and prepare students who are ready to take an active, responsible, and leading role in the future of society and organizations. To achieve these goals, we have been placing a strong emphasis on issues of business and corporate ethics in the curricula of all our academic programs, encouraging intercultural exchange and promoting innovative teaching concepts. A new development during the last years has been the development of interdisciplinary degree programs and majors.

Our goals for the reporting period 2021 – 2023 were to ...

- Strengthen cooperation with other faculties at the KU
- Introduce a Bachelor's program on sustainability
- Extend the range of modules on the topic of sustainability
- Develop new interdisciplinary study content and programs
- Develop the specialization in "Entrepreneurship & Innovation" of our Master program in Business Administration in order to include more international students
- Promote our students' personal development via internationalization and intercultural exchange
- Carry out the next steps toward achieving international accreditation.

The 2017 – 2019 and 2019 – 2021 SIP reports give detailed information on our teaching concept and the integration of PRME-related content in our existing study programs. Therefore, the following sections describe new developments in this area; Appendix I lists new modules with PRME-related content, and Appendix II guest lectures on PRME-related topics.

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

In October 2021, we introduced our Bachelor's program in Digital and Data-Driven Business (D³B). The aim of the degree program is to give students sound knowledge and competencies in the field of digital economy and business as well as data-analytical and information-processing methods and concepts. This is achieved through a combination of quantitative methods and content on information processing systems, methods and concepts with a sound education in business and economics. Individual study profiles provide students with knowledge in specific fields that correspond to their professional objectives. Students can usually select from the following study profiles:

- Accounting, Taxation & Controlling
- Finance & Economics
- Marketing, Organization, Innovation
- Supply Chain Management & Logistics.

With the knowledge and personal skills acquired in the program, graduates will become sought-after professionals across all industrial and service sectors, in the public and community sectors, and in digital startups.

The degree program is distinguished by its interdisciplinary connection of different subject and skill areas, among them business administration, economics, digitalization, computer science, information systems, quantitative methods, corporate and business ethics, business languages, and culture and society. The individual growth towards becoming a specialist and



manager led by responsible thinking and action is an important educational goal of the degree program.

Another central objective of the study program is not only to provide students with theoretical knowledge about digital and data analytical methods and concepts, but also to explicitly enable students to put the knowledge they have learned into practice. The module “Digital Project” supports this objective. Students learn, among other things, how to handle data-processing software and how to independently perform analyses with this software. They also acquire knowledge on how to develop and design exemplary digital business models or how to accompany a digital transformation process. Moreover, students learn to organize themselves in a digital and/or data-oriented project, to coordinate as a team and to take responsibility for project components accordingly. In particular, students learn and experience the concepts of “agile work”, “agile software development”, the method of “trial and error” and the concepts of entrepreneurship. Students work on the digital project for two working months within a period of no more than nine months, earning 10 ECTS credits.

Part of D³B degree program was developed in cooperation with the Department of Mathematics of the Faculty of Mathematics and Geography (MGF), which also introduced a new Bachelor’s program with a focus on digitization and data management, “Data Science”. In order to be able to guarantee the provision of fundamental courses in the field of computer science (including mathematical, algorithmic, data processing and analytics-related modules) without the existence of a computer science faculty, WFI and MGF have established and mutually coordinate a pool of teaching modules for the D³B and Data Science programs. Each faculty is solely responsible for the modules it provides, and the offerings are subject to changes. However, both faculties have committed to ensuring a suitable pool of basic modules in the medium and long term, and to communicating and coordinating changes in a timely fashion together with possible alternatives. This helps to guarantee planning and stability of the study programs. The Data Science program started in October 2021. With Prof. Dr. Setzer acting as an interface between the MIDS and WFI (see section III d), this new type of cooperation between the faculties has worked very well.

b) B.Sc. Program Sustainability in Business and Economics

Compared to the last SIP report, the sustainability study program has been further developed and – after passing all relevant university bodies – finally implemented. The new title “Sustainability in Business & Economics (SBE)” reflects the socio-economic focus of the study program. The University sees this as a unique selling point in the German academic market, where most sustainability programs comprise either holistic or technical perspectives.

In the winter term 2022/23, the first cohort of SBE students arrived at WFI (19 students). The onboarding process of the new students included welcome events and a New Year’s get-together. Overall, the satisfaction with the new program among participants is high.

For the SBE program, a new lecture series on “Sustainable Business” (under the leadership of Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance) was created, featuring eight researchers and professionals from various sustainability areas. Several other lectures were amended to include a sustainability focus (e.g., Sustainable Entrepreneurship by Prof. Dr. Harald Pechlaner, Chair of Tourism / Center for Entrepreneurship).

Prof. Dr. André Habisch, professor of Christian Social Ethics and Social Policy, introduced a new elective module in the SBE program called “Case Studies in Sustainability Management – A Values-based Perspective”. This module uses action learning and is offered in collaboration with practice partners, including corporate partners worldwide, the Federation of Catholic



Entrepreneurs (BKU) in Cologne, and the Union of Christian Entrepreneurial Associations (UNIAPAC) in Paris. It involves lectures, group work on case studies, desk research, readings, presentations to internal and external partners and a learner's portfolio including a self-reflection. Students learn the methods of creating a scientific case study, develop intercultural competence to analyze value-oriented entrepreneurial action in different economic, cultural and social contexts and develop the competence to focus collected facts on specific contexts and narratives and to make them clear for the audience. Furthermore, they strengthen their social competence for goal-oriented work in heterogeneous groups over a longer period of time and learn to communicate their learning progress regularly via social media.

Two courses from the SBE will also be opened to the new sustainability track of the new pilot faculty (see section III d): "Corporate Governance" by Prof. Dr. Kai Sandner, Chair of Business Ethics, esp. Corporate Governance, and "Sustainable Development" by Prof. Dr. Alexander Danzer, Chair of Microeconomics.

For two newly created teaching modules, "Sustainable Development" and "Research Project Sustainability", both due in 2024, Prof. Dr. Danzer successfully applied for the KU program on innovative teaching during the winter term 2022/23. To internationalize the module "Research Project Sustainability", Prof. Dr. Alexander Danzer and Dr. Davit Keshavala from the International School for Economic Research (ISET) in Tbilisi, Georgia, jointly applied for funding from the DAAD for SDG Partnerships. The objective of the joint DAAD application is to design a module with co-teaching for an international cohort of students. In small research projects, students will study applications for specific Sustainable Development Goals. This project is to ultimately lead to the establishment of an ERASMUS+ agreement between the University of Tbilisi and the KU..

c) MBA Program

Over the past two years, WFI re-designed its Master of Business Administration course (MBA) with the aim to provide working professional students an expert, holistic understanding of business administration to prepare them for top management and leadership positions in the future, enabling them to master complex challenges such as digitization, global competitiveness and business resilience. The program is aimed at managers and professionals (senior or junior managers) from all sectors and organizations as well as the self-employed and entrepreneurs who have a first university degree, at least two years of professional experience and good knowledge of English.

The new program was reintroduced in October 2022. The program is taught part-time and covers four semesters. Unlike before, the MBA is now taught completely in English and in hybrid format: The participants attend face-to-face classes on four weekends per semester and online lectures on four weekends. This offers professionals substantial flexibility for scheduling and a good balance between work, study and private life.

A distinguishing and competitive feature of this program is the inclusion of two immersions – one in Silicon Valley and one in Germany – built around highly relevant topics for today's business. The program will build a rigorous scientific and applied foundation, a strong international orientation, and a solid emphasis on ethics and sustainability in business.

In addition to course modules, students are strongly encouraged to participate in a series of out-of-class experiences scheduled on Friday evenings four times each semester. These are distinguishing features of this program and involve experts including KU/WFI alumni and senior business executives.

The program supports personality development by a strong emphasis on ethics, sustainability and corporate responsibility in the curriculum. For example, in the module "Managing People



and Organizations: Leadership, Power and Influence”, participants will have the chance to discover their personal goals, beliefs, motivations, and habits, which are necessary to develop an effective leadership style. These outcomes will allow participants to create changes in business, deal with inherent ambiguity and risk in organizations, and utilize advanced managerial practices. Key objectives in this course are a critically understanding the role of effective leadership through self-reflection, goal setting and the science of workplace habits; learning and utilizing conceptual frameworks on power and influence; developing leadership know-how to become an effective leader and to manage complex changes and people in organizations; and applying concepts of organizational design, power, culture and strategy to diverse situations.

In the module “Business and Society: Ethics and Sustainability”, working professionals in the MBA program will not only learn technical, data-related skills but also develop skills such as analytical framing, making complex decisions, critical thinking and articulating changes for companies. Key objectives in this course are:

- Identifying, critically thinking and debating about ethical challenges and issues in business
- Applying tools and procedures in a context of corporate fraud and crime in firms
- Learning the mutual relationship between financial, relational and ethical drivers in decision making
- Becoming familiar with methods for firms to contribute to global challenges and improve sustainability
- Developing deep knowledge of the importance for sustainability in a long-term, competitive context and in a financial perspective
- Critically understanding the role and advantages of corporations in a sustainability related context.

Finally, the module “Current and Advanced Topics in Business Administration” includes course sessions on Diversity and Equity, and Sustainability during Crises.

d) Studium.Pro

Studium.Pro is a specific, interdisciplinary program for profile-oriented studies at the KU, which has been integrated into all study programs at WFI. The modules are characterized by the interdisciplinary examination of current problems, the qualified examination of interdisciplinary topics or the project-related work on current social topics and challenges (see the 2021 – 2023 SIP report). In the current reporting period, WFI has designed and implemented two new Studium.Pro modules and contributed to the development of a third module:

- For the new sustainability program, the “**Lecture Series Sustainable Economy**” has been developed (see section b), in which students acquire a broad and integrated knowledge of sustainable management. They learn to reflect on challenges in the sustainability field and understand the trade-offs between economic performance, environmental responsibility, and social justice and to take into account different perspectives and interests of other stakeholders. Students are enabled to critically reflect on their later professional actions with regard to sustainability aspects. In doing so, they take into account not only economic but also geographical, philosophical, or theological concepts. The module is compulsory in the SBE program and a Studium.Pro elective module in the other degree programs of the KU.
- In cooperation with the Department of Geography at the MGF, WFI has introduced a “**Management Simulation in Tourism**”. The basis for this interactive seminar is a business game with group work, which has to be run as a real business with real Key



Performance Indicators (KPIs). Students from different disciplines and countries work together in intercultural teams to create a business plan and marketing strategy for a fictitious hotel and work specific tasks, e.g. relating to responsible destination management and sustainability. The teaching units address both theoretical and practical concepts. By using an Online platform, the course combines virtual and real-life components, in which students demonstrate their strategic thinking, time management, creativity and communication skills. The cooperation with international partners represents an added value of the module and is reflected in the intercultural knowledge transfer of the underlying student teams. Moreover, students are asked to assess both their own and competing teams' performance. For additional details about this module, see [ku.de/hotelsimulation](https://www.ku.de/hotelsimulation).

- **“More data, more insights? Modern data science methods from a transdisciplinary perspective”** is a module developed jointly by the junior professors of the KU under the theme “For a Human-Centered Digital Society” (see section III b) and will be offered from the winter term 2023/24. Using selected examples, modern data science methods of various disciplines in dealing with large amounts of data will be addressed. Among other things, the module refers to different types of data (e.g. economic data, text as data, behavioral data, eye-tracking data), their modelling, and the goals of data analysis. As part of the accompanying seminar, students will learn the basics of data processing and programming using a sample programming language. The module will be taught jointly, with each junior professor giving a class. Moreover, a practical exercise will be included. From WFI, Pirmin Fontaine, junior professor for Operations Management, and Robin-Christopher Ruhnau, junior professor for Digital Marketing, were involved in developing the module. David Streich, junior professor for Digital Finance, started after the concept had already been set up, but will be involved in teaching the module. Students will be able to identify suitable and unsuitable applications for the data science methods presented, critically reflect on them, and select appropriate methods for different tasks. They will be able to derive recommendations for action from data on the basis of data science methods and to evaluate them on the basis of criteria. Moreover, students will develop a comprehensive understanding of the possibilities and limitations of modern methods for analyzing large amounts of data and know the perspectives of the disciplines presented and will be able to relate them to their own field of study.

e) Internationalization

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

For example the **WFI Summer School**, which had to pause during the Corona pandemic, has been redesigned and is planned to resume in a new format as an Erasmus+ Blended Intensive Program (BIP) together with European partners in 2024. The new title and thematic focus of the WFI Summer School is “Responsible Innovation in Firms and Society – Digitalization, Sustainability, and More”. Moreover, the previous coordinator, Prof. Dr. Alexander Danzer, who is the head of the new program in Sustainability in Business and Economics and currently also Dean of Studies, handed over the responsibility of the summer school to Prof. Dr. Shashi Matta as professor for Innovation and Creativity and Vice Dean for Internationalization.



The module “Management Simulation in Tourism” (see previous section) was already offered in a blended format with a virtual kick-off session followed by a project week, which was offered in the form of a **winter school** between February 27 and March 3, 2023, with optional excursions on February 26 and March 4. The winter school was joined by a group of students and lecturers from Birmingham City University, UK, guest lecturers from Tallinn University of Technology, Estonia, and an international lecturer from Cologne Business School, Germany, as well as three students from the University of Trento, Italy. Moreover, we used a wiki platform developed by two colleagues at NHTV Breda, the Netherlands, and coordinated with them daily via email, zoom and WhatsApp. In the future, we plan to extend the virtual preparation and to include more partners so that the winter school can also be offered as an Erasmus+ Blended Intensive Program (BIP) in 2024 or 2025.

To facilitate the onboarding of international students the International Office offered a compact **workshop “How to survive at a German University”** for the first time in the summer term 2023. The aim of the workshop is to raise awareness for cultural peculiarities and strengthen international students’ resilience in a foreign environment. This will henceforth complement the activities of our many local student organizations, our longstanding buddy program, as well as the close support by the International Office to help incoming students settle in and enjoy their time at WFI.

Statistics for **incoming and outgoing exchange** students in the time from September 2021 show that mobility has been slowly recovering as the following table demonstrates:

	Winter 2019/20	Winter 2021/22	Summer 2022	Winter 2022/23	Summer 2023
Incoming	31	20	44	35	29
Outgoing	11	94	11	68	8

WFI is working to expand the scope of courses offered in English in order to attract more international students. Our designated **International Fall Term** bundles such courses and allows students to achieve up to 30 ETCS from September to December. This makes it possible to complete an exchange semester at WFI in the fall for those students who cannot attend our regular winter semester from October until February because it overlaps with the starts of their own spring semester.

As reported in the 2021 – 2023 SIP report, the **required level of German language proficiency** was changed for the specialization in “Entrepreneurship & Innovation” (ENTRE) in our Master program in Business Administration. For international applicants, it was decreased from C1 to A2 according to the Common European Framework of Reference for Languages (CEFR), and proof of the required German language skills can be submitted up to the end of the second semester. Moreover, students need to prove English language skills at level B2. The same regulations apply to the double degree programs on the Master’s level and the Master’s program in Business and Psychology. Moreover, the KU has started to use **uni-assist**, an association supported by approximately 170 German universities. uni-assist provides processing and evaluation for international student applications. Its core responsibility is the evaluation of international school and university certificates and determining their equivalence to German educational standards. Services also include processing individual entry requirements of the target universities. Thanks to many years of experience and a large number of cases handled, uni-assist offers unique expertise in this area. For international prospective students, uni-assist offers a central point of contact for applying to a great number of universities.



A key project in internationalization for WFI has been working toward **international accreditation** by AACSB. During this process, WFI has started to compile a variety of data to demonstrate compliance with a number of quality standards. For this reason, WFI has conducted surveys among all teaching units to collect data on research projects, publications, and the qualifications of the Faculty's academic staff and teaching. In addition, for each degree program, a number of modules were selected in consultation with the program coordinators and the Dean of Studies. The respective module coordinators or teachers were asked to assess their students' performance in order to demonstrate that the intended qualification goals of our study programs have actually been acquired by the students in the course of their studies (Standard 5 "Assurance of Learning"). The first two surveys were conducted as part of the examination phase in the winter term 2022/23 and the summer term 2023 respectively.

An important milestone in the international accreditation process was the visit of our AACSB mentor, Prof. Stefanie Ann Lenway, professor of management, international business consultant, board member, author, and former dean of the Opus College of Business at St. Thomas in Saint Paul, Minnesota, USA. She advises the Faculty regarding the self-documentation and the standards of international accreditation. During her visit on May 9 – 11, 2023, Prof. Dr. Lenway met with all stakeholder groups.

Currently, the main task in the accreditation process is working on the institutional Self-Evaluation Report (iSER), which needs to be submitted by September 2023. The on-site visit of the AACSB evaluation committee is planned for 2025.

On the other hand, the establishment of a Faculty Advisory Board has not been completed yet. Apart from this, WFI has achieved all milestones for international accreditation we set ourselves for the past two years.

f) Evaluation of Target Achievement

With the introduction of the Bachelor's programs in "Digital and Data-Driven Business" and "Sustainability in Business and Economics", the new winter school and the development of new Studium.Pro modules, WFI has achieved its goals to introduce a Bachelor's program on sustainability and to develop new interdisciplinary study content and programs to extend the range of modules on the topic of sustainability and global social responsibility (see Appendix I and II). WFI has thereby also strengthened its cooperation with other faculties at the KU: with the Psychology Department at the Faculty of Philosophy and Education (PPF) in the context of the "Business and Psychology" Master's program, with the Mathematics Department at the Faculty of Mathematics and Geography (MGF) for the "Digital and Data-Driven Business" and their "Data Science" program and with the Geography Department at the MGF for the winter school. We expect further cooperations to develop for the "Sustainability in Business and Economics" program, in particular with the emerging School of Transformation and Sustainability.

Regarding our targets in the area of internationalization, on-campus teaching has been resumed with a corresponding increase in student mobility. We have reopened the International Fall Term and established a new format with our winter school. The reintroduction of the WFI Summer School has been postponed to 2024 in order to give the new coordinator time to redesign the program. We are currently in the process of approaching partner universities for an Erasmus BIP. This will be supported by the International Office, who will be presenting both the summer and the winter schools to selected partner universities during the EAIE conference between September 26 – 29, 2023. In addition, the re-designed MBA program contributes to internationalization through teaching in English, an intercultural mixed cohorts of



students, the discussion of international case studies and the immersion in Silicon Valley with rich business context and exposure to international faculty and business leaders.

Progress with international accreditation has been according to plan except for the establishment of a faculty advisory board.

For the next reporting period, our goals are to ...

- Further develop and improve the Bachelor's program in Sustainability in Business and Economics and increase interdisciplinary ties, in particular in the specializations
- Further develop and improve the Master's program in Business and Psychology and increase interdisciplinary ties
- Facilitate our students' work-study balance by introducing at least one additional part-time course in addition to the MBA program
- Establish an advisory board that includes leaders and experts on global social responsibility and sustainability in order to receive feedback on current developments in business and society and the resulting implications for teaching and educational programs
- Consistently evaluate existing programs for engagement with business and society
- Prepare for international accreditation by AACSB
- In order to promote our students' personal development via intercultural exchange, we aim to further increase the number of outgoing and incoming students, reintroduce the WFI Summer School and establish new digital formats of collaboration with international partners.



V. Principle 4: Research

Principle 4 | Research

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

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

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

As already shown in the previous SIP reports, WFI has made considerable progress in terms of publications, third-party funding and established its own structures to promote young scientists, including two new research institutes: the KU Research Institute for Taxation and the KU Research Institute for Business and Economics in Service of Humanity (BESH). In 2020, three research priorities were defined:

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

With these priorities, research activities aimed at understanding the function of companies in the creation of sustainable social, environmental, and economic value now constitute a central element of the Faculty’s research strategy.

Our 2021 – 2023 goals for strengthening the PRME in research comprised:

- Membership in scientific networks
- Expanding the research focus on sustainability through presentations in formats such as the brown-bag research seminars or science slams
- Participation in the KU Ethics Center and
- Applications for third-party funding.

The remainder of this chapter gives an overview of the new developments in this area since September 2021.

a) Memberships in Scientific Networks

1. German Research Foundation

In June 2023, the Catholic University of Eichstätt-Ingolstadt (KU) achieved a milestone in its history by becoming a member of the German Research Foundation (DFG). The German Research Foundation is the central self-governing research-funding organization in Germany. It serves the sciences and humanities and promotes research of the highest quality in all its forms and disciplines at universities and non-university research institutions. The focus is on funding projects developed by the academic community in the area of knowledge-driven research. The DFG funds research projects, creates competitive opportunities and conducts procedures for the review, evaluation, selection and decision of research proposals. It helps shape the overall conditions and standards of academic research. The DFG maintains a dialogue with society, politics and business and supports the transfer of knowledge. It advises



state institutions and institutions working in the public interest on issues relating to academic research and research policy. Moreover, the DFG particularly promotes international cooperation, early career researchers, gender equality and diversity in science and the humanities.

The application for admission that the KU submitted a year before was preceded by a multi-year process in which the University sharpened its research profile with new focal points, established research structures, such as the Research Service Center, and expanded offers and new qualification paths for young scientists (see also sections III f). The amendment of the Foundation Charter was also an important element in this process.

2. Bavarian Center for Higher Education and Sustainability (BayZeN)

The KU is one of six founding members of the new Bavarian Center for Higher Education and Sustainability (BayZeN), for which the parties involved officially signed the cooperation agreement at the Bavarian State Ministry for Science and the Arts on March 30, 2023. The BayZeN sees itself as a “think tank” with the aim of improving the framework conditions for sustainable development and climate protection – with and through the Bavarian universities. It is geared towards long-term, institutionalized cooperation between the universities. The center is based on the “Network University and Sustainability Bavaria” initiated in 2012 by the KU.

“Bavaria is breaking new ground for sustainability. The BayZeN is unique in Germany. This is where top scientific know-how meets the necessary passion. Expertise, commitment, effectiveness: As a think tank for sustainability and climate protection, BayZeN provides answers to the big questions of our time from very different perspectives – with and for our Bavarian universities,” emphasizes Science Minister Markus Blume.

3. Individual Memberships

In addition to the institutional memberships, individual faculty members are members of various scientific networks, including the American Marketing Association (AMA) including the AMA Servsig group, the European Marketing Academy (EMAC), the CESifo International Research Network, the European Accounting Association (EAA), the Görres Society, the International Institute for Public Finance, the MCube Cluster (Munich Cluster for the Future of Mobility in Metropolitan Regions), the Society for Real Estate Research (GiF), the *Verein für Socialpolitik* (German Economic Association) and others.

b) Research Projects

1. Research on the Causes of Food Waste

In view of a growing world population and the issue of global food security, the following number is staggering: According to the German Federal Ministry of Agriculture, 78 kilograms of food are thrown away per capita every year in Germany alone. Over 50 percent of global waste along the food value chain is generated in private households. In 2023, Prof. Dr. Alexander Danzer, holder of the Chair of Microeconomics, and his research associate Helen Zeidler used a representative population survey for the first time to investigate the entire process of food consumption, from planning the purchase to consumption and disposal.

The results show that those who tend to throw away food are those who make plans for the future, but then deviate from them – for example, in terms of wanting to exercise more or save money. This is because such projects bring benefits in the future, but are associated with increased effort in the present. People from this group buy healthy products, but their preparation is more time-consuming compared to ready-made products or snacks, so that they then deviate from the original plan that was made while shopping. The study shows that a large part of food waste is caused by the disposal of healthy food, the consumption of which is



postponed for too long. These findings are true no matter whether people live in the countryside or in the city. Nor does gender or educational level make a difference in terms of food waste. However, it was noticeable that older people tended to dispose of less food, as did respondents who had more experience in preparing food. The study also shows that people who shop more often – and perhaps less selectively – throw away more food.

The study does not support the theory that food waste is an effect of consumers not knowing enough about how produce is prepared. According to the two researchers, a crucial factor is the constant availability of pre-prepared food at low prices, which facilitates a tendency to waste food. Both in terms of public health and the impact on the environment, the researchers emphasize that food waste and unhealthy diets undoubtedly have a large cost to society as a whole. They suggest that it might be helpful, not only for the relevant group of people, if the government were to use tax levers, for example, to influence the pricing of products.

2. Sustainable Food Consumption

Several WFI chairs have been focusing on sustainable food choices in their recent research.

In their article “Is local the new organic? Empirical evidence from German regions”, Winterstein and Habisch (2021a), both at the Chair of Christian Social Ethics and Social Policy, measure German customers’ label-depending preference and willingness to pay for organic and local food. Winterstein and Habisch used a sample that covers 325 survey respondents from 12 out of the 16 German federal states. Data was collected through convenience sampling in December 2019, and a choice-based conjoint analysis was operated. The study provides detailed evidence on the preference of German costumers and suggests a significantly higher willingness to pay for organic and local food than previous literatures. The researchers show that customers value local food from their federal state most, accepting a price premium of no less than 200 %. The label moderates the influence of organic production conditions on price acceptance significantly. The findings suggest that marketers should focus on local and local organic food in the assortment. Marketing strategies should include information campaigns. Producers may sell their products regionally or cooperate with local retailers. Moreover, the authors advocate a separate official “local organic” label.

In another paper on organic and local food consumption, Winterstein and Habisch (2021b) conduct a systematic review of recent, peer-reviewed research, finding strong evidence that origin information has a substantial influence on consumers’ food choices. Consumers generally prefer domestic food products to imported and local or regional to other domestic food, irrespective of the country or product. The origin becomes less important when trade-offs have to be made and in the presence of other quality cues on the product, such as organic, eco-, or quality assurance labels. Origin information primarily serves two purposes for consumers. First, many believe that food products from some origins are of better quality, safer, more environmentally friendly and in other ways superior to food products from other origins. Second, many consumers feel that it is their duty to support their local or domestic farmers and food industry. A strong ethnocentric bias emerges from the literature review, not only regarding the products consumers buy, but even more regarding their beliefs about products from different origins. In addition, consumers’ understanding and interpretation of information on the origin of food are impeded by a knowledge deficit. The authors conclude, however, that there is a need for studies digging deeper into deficiencies in consumers’ knowledge and understanding of origin information. They also emphasize a need for research that disentangles the role of consumer ethnocentrism from other reasons why consumers are interested in origin information.



In her most recent publication, Winterstein (2022) explores the potential of nudging and boosting for fostering more sustainable food choices. She conducts a systematic literature review to identify, classify and assess the potential of cognitively oriented nudges and boosts towards sustainable food choices. The sample consists of 217 English-speaking papers published between 2011 and 2021. After three filtering steps, 21 scientific journal publications remained in the data extraction form. All articles are field experiments, comprising descriptive labelling, evaluative labelling, and visibility enhancements. The analysis shows that menu restructurings (e.g. placing a vegetarian option on the top of the menu) in restaurants are the most effective intervention to reshape customers' demands. Evaluative labels (e.g. traffic-light labels on the menu or product packaging) are the second most effective measure. They help people understand eco-related information and thus make better decisions. The effect of descriptive labels seemed small, as they provide no meaningful frame assisting people in processing the data. In conclusion, the research recommends applying cognitively oriented nudges and boosts to promote sustainable food choices and deduces practical implications for appropriate implementation and marketing.

Together with Alexander S. Hettich, Executive Assistant at rewards arvato services GmbH, and Prof. Rebecca Walker Reczek, Ohio State University, Prof. Dr. Jens Högrevé, Chair of Service Management, and Prof. Dr. Shashi Matta, Chair of Innovation & Creativity, have analyzed how social norms influence parents' food choices for their children. The goal of this research is to identify the parents most likely to do select healthier side items for children at fast food restaurants and develop an intervention to nudge these parents toward making healthier choices in retail outlets. Across four field studies conducted in a retail environment (i.e., locations of a fast food restaurant chain), the authors predict and find that parents with a high tendency to engage in social comparison and a malleable view of the self are most likely to conform to the norm in their parental social network. Given that the norm in the population studied is to order a less healthy side item (e.g., fries) versus a healthy side item (e.g., fruit), conforming results in significantly less healthy orders for the children of these individuals. The authors demonstrate that a social norm-based intervention designed to set a new healthy norm in this retail environment succeeded in increasing the overall proportion of parents that chose a healthy side item by over 29 % by increasing the choice of healthy sides specifically for these individuals. The authors conclude with a discussion of implications for theory, retail managers, and policy makers.

3. European Basic Income Scheme (EUBIS)

In cooperation with the Freiburg Institute for Basic Income Studies (FRIBIS), Prof. Althammer, holder of the chair of Business Ethics & Social Policy, and his research associates are developing a proposal for a European-level basic income scheme. The idea of a universal basic income at the European level was developed by Philippe Van Parijs in 2013. While Van Parijs' proposal aims at distributing the economic gains of the introduction of the Euro fairly among the participating countries, the goal of the FRIBIS group is to strengthen solidarity within the European Union and to equalize living conditions in Europe. As the Corona and energy crises have shown, the countries of the European Union are interdependent not only in economic but also in social terms. The researchers therefore decided to conceptualize social security systems in a common context as well. The fiscal cost as well as the effects on income distribution of a pan-European transfer will be empirically assessed using EU-SILC data (EU-SILC = European Union Statistics on Income and Living Conditions) and microsimulation techniques.

The goal of the third-party funded EUBIS project is to develop a robust projection that can serve as a basis for the introduction of a European Basic Income Model. The project partners



are also establishing contacts to NGOs and representatives from civil society. These meet in the context of the research project at an annual conference in Freiburg. More information on FRIBIS and the research team is available at: <https://www.fribis.uni-freiburg.de/en/project/eu-bis-2/>

4. Taxes for Sustainability

In 2022, Prof. Dr. Reinald Koch, holder of the Chair of Business Taxation, and Prof. Dr. Dominika Langenmayr, holder of the Chair of Economics, esp. Public Finance, researched what taxation measures can help businesses stay solvent during the protracted Covid19 crisis while still leaving them leeway for investments. One instrument they were able to identify is the so-called loss carryback. In general, companies have long been able to offset losses against profits from the previous year. Excess taxes paid on these profits were then refunded. However, this so-called loss carryback was capped at one million euros. The restriction to profits from the previous year, however, meant that an already ailing business could not claim losses if it continued to generate no profits during the crisis. Koch and Langenmayr simulated what the effect would be if businesses were also allowed to offset more distant profits against losses generated before the Covid19 pandemic, or if the amount of the possible loss carryback were increased. The German council of economic experts for the assessment of macroeconomic developments, the so-called *Wirtschaftsweisen*, have referred to these findings.

The two researchers show that even beyond the crisis, loss carryback can be an instrument that provides incentives for innovation – in terms of products and services that contribute to greater sustainability. However, this is not the only tax instrument that has an effect: Suitable incentives have raised registration figures for company cars with hybrid drives or investments in climate-friendly infrastructure.

The researchers also point out the link between the tax system and issues of justice, fairness and transparency. The EU has recently publicized a proposal to make companies disclose their tax payments and economic activities country-by-country. “This proposal goes back to the idea that the public can sanction companies for aggressive tax evasion with consumer and investment decisions, and a greater transparency can thus add to a more just distribution of corporate taxes,” says Koch.

Sustainability in taxation also entails constructing a legal framework for taxation – for the state and for businesses. Although some barriers to the single market have already been removed in other areas, companies operating in the EU are still grappling with the 27 individual tax systems of the individual member states, creating costs for businesses and making it difficult to invest across borders in the single market. This applies not only to larger companies, but also to small and medium-sized firms, start-ups and other businesses that want to grow, expand and trade internationally. At the same time, this can create loopholes as well as a complexity that in turn opens up possibilities for an aggressive corporate planning while hindering the establishment of a level playing field.

Other projects on the ethical implications of taxes at the KU Research Institute for Taxation include:

- A project by research associate Lukas Ortner on the tax avoidance activities of multinational companies, who also looks at the (non-)participation of multinational companies in financing government services.
- A joint project by Prof. Dr. Dominika Langenmayr and two of her research associates, Mikayel Tovmasyan and Sebastian Vosseler, on “Escaping Sanctions: Hide’n Seek in Tax Havens”.



- A project by research associate Svea Holtmann together with Dr. Henning Giese, University of Paderborn, Germany, called “Towards Green Driving? Income Tax Incentives for Plug-In Hybrids“.

5. Sustainability in Logistics

Currently, cities are facing many challenges. Urbanization is increasing the population in cities, and the still growing e-commerce increases demand in cities, particularly in last-mile delivery. Not only the transportation and logistics sector, but also the mobility sector more and more often reaches its limits. Prof. Dr. Pirmin Fontaine, assistant professorship for Operations Management, investigates and develops new business models, different logistics and mobility structures to improve this situation in urban areas, addressing not only operative planning problems, but also tactical and strategic planning problems. Further, he considers the different stakeholders to find solutions for all involved parties. Prof. Dr. Fontaine is currently working on the following projects:

- The research project ROCOCO (Resource and COst allocation for City Logistics) considers the integrated cost and resource allocation between different logistics service providers in the tactical planning of city logistics. The project is funded by the German Research Foundation.
- The project newMIND, funded by the Federal Ministry of Transport and Digital Affairs (BMVD), aims to strengthen public transport in the Ingolstadt region. A sub-project of newMIND is the design of an on-demand public transport system to better connect rural areas to the city by on-demand buses. Prof. Fontaine and his team accompany the Ingolstadt Transport Society (INVG) scientifically in order to improve the utilization and resource efficiency of the on-demand system. In addition to economic and ecological aspects, customer requirements are also included in the decision-making process.
- City Crowd Logistics (CCL) is an innovative idea for the resource-efficient provision of transport services for the last mile in the urban environment. Numerous individuals (e.g. commuters) and small and medium-sized companies, as well as large companies work together across companies to use different modes of transport (suburban train, tram, bus, truck, car, (electric) scooter, (electric) bicycle and footpath) cooperatively. With the co-use of the existing commuter flows in public transport, transports of small consignments on partial routes can even be CO₂-neutral. Crowd logistics, in contrast to many traditional approaches to solving the last mile problem, is essentially a decentralized and self-organizing approach. For the successful implementation, however, a coordination of the decentralized agents is necessary. Collaborative platforms (marketplaces) provide information logistics with a hub-spoke structure and thus indirect networking of the agents involved in the distribution of goods.

6. Gender and Equality Research

The topics of gender equality and discrimination, in general, have been addressed in several research projects at WFI:

One project examined **female entrepreneurship** in Sub-Saharan African countries. Female entrepreneurs are key drivers of social innovation in emerging economies of the Global South. To bring about system's change, however, these entrepreneurs depend on access to development ecosystems for growth and scale. In a book chapter contribution, the Chair of Christian Social Ethics and Social Policy at WFI therefore presents examples of existing support structures, which allow female social entrepreneurs in the Global South to grow their business (Vosen, Wilhelm and Habisch (2022)).



Other research on gender and equality conducted at WFI focuses on **gender discrimination of consumers in the service recovery process** and is carried out by the Chair of Innovation & Creativity. Anecdotal evidence suggests that women's complaints in the marketplace are taken less seriously than men's, which leads to unfavourable treatment of female complainants. Prof. Dr. Shashi Matta and his research associate Natalia Rogova investigate whether it is indeed the case, and what factors can exacerbate or minimize the occurring discrimination. This project can have important implications for companies and HR managers, who can take the results of the studies into account when developing anti-bias training programs for their employees. The results were presented at two conferences (the see Appendix 3).

In another project, Rogova and Matta (2022) analyze **digital consumer behaviors** by focusing on identity strength and the identity-signaling phenomenon. The authors develop a conceptual model that combines internal and external factors to explain the intensity and content of digital identity-related behaviors, using the example of gender identity to build research propositions, as gender is one of the most frequently and intensely debated identities in online consumer discussions. Further, they analyze how digital and offline identity signaling behaviors are intertwined, and discuss the online behaviors of trans consumers. Their conceptual work highlights the unique features of digital identity signaling behaviors as well as the complexity of identities, including gender, and provides useful insights for researchers and marketers.

Furthermore, **discrimination in access to childcare** is currently being researched in an experimental environment: Thereby, Fabian Mierisch, Henning Hermes, Philipp Lergetporer, Frauke Peter and Simon Wiederhold examine discrimination against women when searching and applying for child care in a nationwide field experiment. The authors have sent emails from fictitious parents to 9,313 childcare centres in Germany inquiring about access to childcare. They randomized whether emails are sent by the child's mother or father. The first results were published as a working paper, see Hermes, Lergetporer, Peter and Wiederhold (2021). They show that women receive shorter and less positive responses than men. The probability of receiving a response does not differ by gender, highlighting the importance of going beyond response rates to detect discrimination. The study provides suggestive evidence that regional differences in gender discrimination relate to gender norms.

Aline Lanzrath, PhD student at the University of Mannheim Business School, and Robin-Christopher Ruhnau, junior professor of Digital Marketing at WFI and alumnus of the University of Mannheim Business School, researched reasons of and solutions for **women's underrepresentation in B2B sales**. As part of their research, they addressed the reasons for and measures against the underrepresentation of women in B2B sales and identified success factors in creating labor market communications, educational systems, and job structures that will help future female sales talent reach their full potential. The paper was presented by the Frontline Research organization at the Winter Academic Conference of the American Marketing Association between February 10 and 12, 2023 and won the Young Scholar Research Competition Award.



Aline Lanzrath and Jun.-Prof. Robin-Christopher Ruhnau

7. Compassionate Leadership

Vinzenz Krause, postdoc at the Chair of Organization and Human Resources, explored the effects of authentic leadership with two former research associates at the Chair: Prof. Dr. Paul Goldmann, now professor at the Westsächsische Hochschule Zwickau, Germany, and Dr. Björn Schäfer, researcher at the Free University of Bozen (Italy) respectively. Their study examines the effects of authentic leadership on empowerment, work engagement, and innovative performance in a multinational context, focusing on Germany/Austria/Switzerland, the UK and China. Goldmann, Krause and Schäfer (2021) demonstrate the value of authentic leadership behavior for multinational enterprises, with subtle differences in its effects in the different countries. Furthermore, the study results have shown that authentic leadership is a beneficial approach to transformation organizational processes since it has a positive influence on employees' work engagement and innovative performance. In addition, the statistical outcomes revealed that empowerment fully mediates the relation between authentic leadership and innovative performance and partially mediates the relation between authentic leadership and work engagement.

In another project, Dr. Krause examined the paradoxes of compassion at work – in the context of a dyadic study of compassionate leadership – with two research associates at the Chair: Célia Rousset, executive consultant in a global operating consulting firm and PhD candidate as well Dr. Björn Schäfer, former post-doc at the chair and now researcher at the Free University of Bozen (Italy). Their study investigated the research question of how do leaders and members navigate the paradoxes induced by compassion and social hierarchy in the workplace. To answer this question, a qualitative exploratory study based on 12 semi-structured interviews with six dyads of leaders and their direct subordinates from small, medium, and large firms representing different industries has been conducted. The study reveals novel insights into the dynamics between leader and member and provides evidence for the strategic (mis-)use of compassion within the organizational arena. The research data further demonstrate how leaders in business organizations currently practice compassion and outlines particular challenges inherent to the compassion paradoxes which can either promote or inhibit leadership compassion.



8. Promotion of Self-Reflection in Decision Making

Prof. Dr. Thomas Setzer and his research associates at the Chair of Business Informatics have conducted research on the promotion of self-reflection of individuals regarding their own error patterns and their self-assessment by means of machine-generated feedback. The experiments constitute initial tests whether this can be achieved by means of a developed decision support system. The results provide promising initial findings as shown in Balla (2023) and Balla, Setzer and Schulz (2023). The personalized error feedback reduced biases and systematic misjudgement. The goal of the project is to build on this and extend the DSS so that ethical problems and biased judgements and discriminations can also be reduced among individuals using such tools.

9. Financial Wellbeing

Prof. Hogreve, holder of the Chair of Service Management, is part of an international research group with partners from the U.S., the Netherlands and Germany in the area of Consumer Financial Well-being with a focus on Financial Literacy, supported by Netspar. Netspar brings together pension and retirement experts from the industry and academia to examine current issues from their diverse backgrounds. These project groups outline various considerations, search for common objectives, explore new fields of research, and sketch out future scenarios. Thanks to this broad scope, the project groups produce valuable insights, and often recommendations, as well, for policymakers.

10. Sustainability Reporting

Prof. Götttsche, Chair of Management Accounting and Controlling, has a research focus on sustainability reporting, including voluntary and statutory sustainability requirements of stakeholders (e.g. SDGs, EU CSR Directive), sustainable management systems and reporting standards (including GRI standards), external audit of sustainability reports, the implementation of company-wide sustainability guidelines and processes as well as impact of sustainability activities on corporate value. Most recently, he has been working on corporate sustainability and non-financial reporting; corporate scandals, corporate governance and impacts on the environment and society; corporate governance, non-financial reporting, materiality and real effects: impacts on the environment and society; the impact of mandatory sustainability reporting on corporate governance of small and medium-sized enterprises. Two of the projects received funding from the Bavarian Research Alliance BayFOR for research mobilities to HEC Lausanne, Switzerland and the Edith Cowan University in Perth, Australia.

c) Conference Visits

Appendix 3 gives an overview over the PRME-related conference visits of the WFI chairs.

d) Publications

A list of all the publications of the WFI chairs dealing with global social responsibility and sustainability can be found in Appendix 4.

e) Brown-Bag Seminar

As part of the WFI's "brown-bag seminar", high-ranking researchers from all subfields of business administration and economics present their research papers. The seminar usually takes place four times a semester over the lunch period, and participants are invited to bring along food. The focus is on the joint discussion of the paper and scientific exchange, especially between different disciplines. Therefore, the brown-bag seminar is aimed at doctoral students, post-doctoral students, professors and interested students from all research fields. Both WFI faculty members and internationally renowned guests present their work upon invitation. The



brown-bag seminar makes excellent research tangible for all WFI members and thus offers unique points of contact for new projects.

In the wake of the Corona pandemic, some of the planned seminars had to be cancelled or offered in virtual format. For a list of the brown-bag seminars offered in the reporting period, see Appendix 5.

During the summer semester of 2023, there were no brown-bag seminars as the previous coordinator, Prof. Dr. Simon Wiederhold, left the University. A team including Prof. Dr. Dominika Langenmayr, Jun.-Prof. Dr. Robin-Christopher Ruhnau and Jun.-Prof. Dr. David Streich have now taken over responsibility and will restart the series in the winter semester 2023/24.

f) Evaluation of Target Achievement

Regarding scientific networks, the recent membership in the German Research Foundation has been a big step for the whole University. Besides enhancing our reputation, we expect that DFG membership will significantly increase our chances for acquiring third-party funding and for networking.

While the brown-bag seminar was reintroduced after the pandemic, the faculty members have decided that it should continue to offer a broad spectrum of research topics instead of focusing specifically on sustainability issues. Its primary aim is networking across all chairs, involving young researchers as well as networking with guest researchers. Therefore, a different format is to be established to expand the focus on sustainability. Specifically in the field of ethics and sustainability, the support for the “Man IN Motion” project in the second round of the nationwide “Innovative University” program as well as our membership in the Bavarian Center for Higher Education and Sustainability (BayZeN) will boost future projects with a research focus on sustainability. The same is true of the new structures being established on the KU’s Ingolstadt campus, as already described in the previous chapter. From here on, it will be our task to use these opportunities to create new projects and help to establish permanent structures for scientific networking and transfer to society.

We have achieved our target to apply for third-party funding. Funded projects include research on the European Basic Income Scheme (EUBIS) (section section 1), the ROCOCO and newMIND projects (see section 10) as well as a research group on taxation and corporate productivity led by Prof. Dr. Dominika Langenmayr and funded by the German Science Foundation as part of the project “The effect of international tax institutions on the behavior of multinational companies” (FOR 2738). New applications have been submitted recently regarding the future of public transport, sustainable agriculture and nutrition and tax avoidance by multinationals at the subsidiary level as well as for research on sustainability reporting.

In the previous two years, new challenges have developed. In particular, despite scouting for female talent during the recent appointment procedures, we have fallen short of our expectations in terms of recruiting a higher percentage of female professors and research associates. The percentage of women among the professors has remained unchanged between 2020 and 2023, while the percentage of female associates has increased by two percentage points.

For the next reporting period, our goals are to ...

- Enhance the visibility of our research priorities
- Increase the diversity of researchers at WFI.



VI. Principle 5: Partnership

Principle 5 | Partnership

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

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

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

The last SIP reports described in detail the main partnerships we have formed on the university and faculty level to bring students and faculty together with entrepreneurs and practice partners, to implement innovative teaching formats and to maintain sustainable contact with other universities, schools, business and society. The rest of this chapter only describes the new partnerships, developments and formats established during the last two years.

a) “Mensch IN Bewegung” (“Man IN Motion”)

Since 2018, Ingolstadt University of Applied Sciences (THI) and the KU have been cooperating in the “Man IN Motion” project to promote joint knowledge and technology transfer between science, politics, business and civil society in the region. As part of the project, KU established an **innovation fund** in 2020 to help bring together researchers and practice partners from the region for socially relevant issues and to initiate concrete improvements for the people in the region. With the 500,000 euros available, projects can be initiated that would often not be considered in applications for classic funding for research and teaching. The topics range from education, sustainability and health promotion to support for crisis intervention teams. A first funding round started in 2020 and resulted in an office for sustainability – the “Green Office” in Eichstätt –, a laboratory for digital learning – the iLAB@KU – and a project for language teaching for foreign nursing professionals and educators. At the beginning of 2022, six more projects were selected for funding. Three projects want to promote sustainable development: in the hops industry, through the training of schoolchildren to become “agents of change” and through environmental psychological behavioral training. Other funded projects include the development of an Internet platform for vocational training (WiLink) and the imparting of ancient knowledge in museums and schools. Together with social organizations such as Malteser and Caritas, the innovation fund is also supporting the development of an app for voluntary helpers in psychosocial emergency care, which is to be used nationwide in the future.

In 2022, the two universities succeeded with their joint follow-up application for the federal-state program “Innovative University” in the nationwide competition with 165 colleges and universities for the continuation of such transfer projects. The successfully reviewed concept includes an application sum of 10 million euros. Altogether, 55 colleges and universities were selected, including four institutions in Bavaria: THI and the KU as well as the University of Bayreuth and Coburg University of Applied Sciences.



Between 2023 and 2027, “Man IN Motion” will pick up where the previous central questions left off:

- How can Region 10 (Ingolstadt and surrounding districts) develop sustainably?
- What contribution can artificial intelligence make in the digital transformation of our living and working worlds?
- What do citizens and companies expect from the future and how can civic engagement help with the challenges of our time?

Activities in all three thematic fields – AI & Digitalization, Sustainability, and Future – will include science communication, further education and projects. The goal of the second project phase is to firmly **institutionalize the transfer** at the two universities and to further expand it in cooperation with business and society.

To this end, the KU and THI will prepare scientific findings and results in a manner appropriate to the target group. In doing so, they deliberately want to systematically sensitize the general public to the importance of science-based regional development and actively involve them. On the one hand, the work of researchers is to be communicated to the population and, on the other hand, the public is to be actively involved in current scientific issues.

New premises have been created on both campuses. In Ingolstadt, “Man IN Motion” currently maintains an office in the *Hohe Schule* as well as a Science Gallery open to the public, which also offers guided tours for schools, students and citizens, in order to foster a social dialogue for sustainable mobility development in Ingolstadt (see the next chapter). It is planned that a new **science forum** will start operations at the end of 2023, which will be used in a way similar to the Science Gallery, to create a space for encounters, exchange and dialogue – combined with a regional program of events and further education. A **Citizen Science Lab** will give citizens the opportunity to participate in solving specific social issues. This applies to issues of AI, digitization and sustainability as well as to general questions about shaping the future of a region dominated by the automotive industry.

WFI has been involved in “Man IN Motion” with various projects, e.g. WiLink (see section g) and projects at the science gallery (see sections VII e) and f). Moreover, Prof. Dr. André Habisch is co-speaker of the Cluster “Sustainability”.

b) SISTAC (<https://SISTAC.world>)

As described in the last SIP report, Prof. Dr. André Habisch, Chair of Christian Social Ethics & Social Policy, set up the SISTAC platform to empower start-up founders to boost the social impact of their innovation. Social impact Start-up (SIST) founders are crucial drivers of socio-economic development in the 21st century. Supported by Bayer Foundations, <https://sistac.world> identifies these founders in a thorough multi-step process and boosts their invention e.g. by running specific university courses worldwide, organizing financial and non-financial support or providing experienced business coaches.

SISTAC is sponsored by the **Bayer Foundations**, which promotes scientific research and education as a basis for social progress and supports social entrepreneurship as a prerequisite for sustainable change. Furthermore, they honor both established leading researchers and young future scientists for outstanding achievements in science and education. Through its Women Empowerment Award and the connected growth accelerator, the Bayer Foundation particularly highlights the high-impact innovations of female entrepreneurs in Sub-Saharan Africa that underline the leadership role that women have as drivers of positive societal change. Finally, the foundation’s Social Innovation Ecosystem Fund invests directly in game-changing ecosystem approaches to drive progress in smallholder farming and last-mile health



delivery, with the ultimate goal of supporting market-creating innovations that empower underserved populations to lift themselves out of poverty.

Another partner is **Achtzig20 GmbH**, a consulting firm. Despite being a young and innovative team, they can draw on extensive experience in over 100 digital transformation projects for several DAX-30 companies. In addition to the projects in consulting for digitization, transformation and processes, they work with and for innovative start-ups. The objective is to connect both worlds.

At WFI, SISTAC is used as an innovative action-learning program in the “Entrepreneurship & Innovation” specialization of the Master’s program in Business Administration for the module “Social Innovation” and for Master’s theses. Supported by Bayer mentors and innovation management tools, students analyze selected social entrepreneurs’ business models and generate concrete ideas to boost their growth. The ideas are then implemented and tested as an integral part of the module “Social Innovation I”, which itself represents an obligatory module in the “Entrepreneurship & Innovation” specialization. Among the course participants and students authoring their Master thesis with the SISTAC method, three SISTAC award winners were identified and received their prizes during the Social Impact Days of the Bayer Foundation in Berlin (June 2022), during which the Women Empowerment Awards 2022 were also presented. In “Empowering Women as Key Changemakers: Why Female-Driven Social Innovation Matters”, Eva Wack, André Habisch and Stefan Wilhelm (2022) describe the SISTAC method as a “support mechanism” to support female social entrepreneurs in Sub-Saharan Africa. The following two examples illustrate how our students have joined forces with social innovators and experts to achieve the UN Global Goals for Sustainable Development.

The students Dina Hans, Theresa Bauer and Mahir El worked with **Hazinisha**, a start-up that wants to support parents in the area of financial planning with a savings platform. Bauer describes: “Unfortunately, poverty is still a big problem in Kenya. Many parents often do not have enough financial means to provide for their child really well. In the end, the hygiene of a child suffers as a result.” In order to counteract this problem together with Hazinisha, the students in their small group examined the previous structures of the start-up and developed suggestions for improvement.

Another project called “Quality and Standard MedTech Solutions available for Everyone” supported the complete product development process for a new medical application. One of the major problems in Cameroon is the high rate of breast and cervical cancer of women. Due to the lack of specialists who provide screenings, and relatively high prices of the procedures, cancer is often explored in an advanced stadium so that the mortality rate is very high, especially in rural communities. The entrepreneur Conrad Tankou founded the start-up **GICMED** in 2017 with the aim to create a social value by providing communities a quality healthcare access. To achieve this objective, the company developed a cost-effective and innovative screening method, which only needs a trained nurse, a smartphone and an internet connection. After the execution of the screening, the data is uploaded and analyzed immediately, and the patient get her results very fast without the issue of costly travelling. In the context of her action-learning Master’s thesis following the SISTAC method, KU student Kativa Makransky effectively supported the emergence and marketing of a new GICMED product – and received the SISTAC Main AWARD 2022 in the category “Creating Social Impact”. As an immediate result of receiving this award during the BAYER Social Innovation Days 2022 at Berlin, Kativa Makransky is now fully employed in the transformation team at UNIDO, a specialized agency of the United Nations with the mandate to promote, dynamize and accelerate industrial development.



One aim of the SISTAC partners is to create an international network of universities implementing SISTAC's action-based learning approach with the support of academics, practitioners, speakers and coaches. Professors and universities within sistac.world run Master's and MBA courses to empower founders worldwide. Moreover, they are integrated in selecting projects and providing support to entrepreneurs. Purdue University in West Lafayette, Indiana, USA, has also starting working with the SISTAC methodology, and recently, a memorandum of understanding has been signed with Asia Pacific University in Kuala Lumpur, Malaysia. Moreover, the University of Cape Town in South Africa and the CEIBS at Lagos are also considering SISTAC membership. In July 2023, SISTAC founded its own secretariat, with Dr. Eva Wack, former research associate at the Chair of Christian Social Ethics & Social Policy, as managing director.

c) WiLink (www.wilink.de)

The WiLink project emerged from a transfer seminar held by Prof. Dr. Habisch in the context of the "Entrepreneurship & Innovation" (ENTRE) specialization of WFI. Although regional school-business networks, the chambers of commerce and job-oriented instruction offered by the employment agency ensure a systematic exchange between the education sector and the business community, companies and school graduates often do not find each other, and training positions remain unfilled. Against this backdrop, the participants of the transfer seminar developed the platform WiLink in 2020/21 – now implemented in cooperation with KU Man IN Motion and the „Wertebündnis Bayern“ („Value Union Bavaria – jointly strong for children, youths and young adults“). A student-developed online platform serves as an interface between schools, companies, chambers and students and shapes the sensitive transition between school and the world of work in a way that is appropriate for the target group. Thereby, WiLink constitutes an interface that establishes the matching between young people and potential employers and enables a more targeted career choice via offers for personal development and information.

The platform is simple and intuitive to navigate. Users can build and maintain their own network with schools, companies and other experts. All relevant content can be printed out and transferred to the analog world with one click. The profiles clearly indicate which institutions the experts and contact persons belong to and what goal they are pursuing with their network. All users willing to offer their expertise in schools are verified together with our cooperation partners. The network creates a direct access to the contact persons of regional schools, companies and institutions as well as to all relevant expertises, materials, information and events of vocational orientation. WiLink and the KU are perceived as a neutral player and competent partner for employment issues in the region. Hence, participants of the transfer seminar founded their own WiLink tax-exempt NGO and already collected more than 100,000 euros for programming and implementing their ideas.

Currently, cooperation agreements have already been reached with various chambers and the city of Munich. The project is supported by the Joachim Herz Foundation and part of the "Man IN Motion" project supported under the "Innovative University" program by BMBF/GWK as well as by the non-profit association Knorr-Bremse global care. Conceptwise, the research on the German chamber system by Prof. Dr. André Habisch and two of his doctoral researchers form an important background for the project.

In addition to linking companies and school graduates, the project also aims at optimizing the career orientation phase at schools by providing more substantial support via the digital platform. The project partners hope to significantly reduce the number of young people who drop out of training.



For that purpose, a first stakeholder workshop was hosted by the Center for Teacher Training. 15 school teachers from the region joined WFI students to design new formats for the platform, including a digital consultation hour for parents and a digital substitute lesson. Discussion also focused on working with parents with a migration background. In the context of the 2023 transfer seminar, student teams transformed the workshop ideas into MVPs and tested them supported by teachers from the workshop. Results were presented to and discussed with the latter Online in August 2023.

The further development of WiLink will be a recurrent topic of our ENTRE program. For this purpose, the previous format was redesigned and renamed “Transfer Module: Innovative Product Development with External Partners”. In this course, students will be brought together with external target groups by participating in workshops held as part of the “Man IN Motion” project. Student teams are to develop prototypes under the guidance of the seminar leader as well as with recourse to external consulting potentials and test these directly with the target group or with further external partners.

d) YES! Young Economic Solutions

As in previous years, WFI again participated in YES! – Young Economic Solutions (until 2022: Young Economic Summit), the largest German school competition on global challenges in the economy, society, politics and the environment for students from grades 10+. YES! gives students the chance to formulate their own ideas in an evidence-based manner in collaboration with researchers, present them at a large conference and discuss them with other school teams. YES! is a project constellation that is unique in Germany because the students themselves decide in a democratic process which solutions they think are the best. In the final and at the award ceremony, the students engage in a discourse with high-ranking personalities from business, science, politics and civil society, as well as with other students. In the process, the young people not only sharpen their view of global interrelationships, but also experience that they can help shape economic reality on their own responsibility. Since 2019, YES! has been held nationwide in what are now six regions. WFI has been participating in YES! since the academic year 2018/19.

In 2021/22, Prof. Dr. Dominika Langenmayr and Philipp Krug at the Chair of Economics, esp. Public Finance, supported a team of students of the German Vocational School Hong Kong working on the question of how states can take action against everyday tax evasion and how a better tax morale can be achieved. The team developed the concept “Re-Tax – Together in the fight of tax evasion!”, which was given the **Best Scientific Analysis Award** at the nationwide YES! In their project, they focused on the problem that many countries lose valuable revenue if, for instance, the fee for a new haircut or the price of groceries do not find their way into the official accounts of a business. In order to find positive incentives that may help improve tax morale, they developed a concept for a smartphone app. After the first registration in the app, users get a personalized QR code. When buying goods at the checkout, customers show the code. In addition to the information required by law, a QR code is then printed on the sales slip or shown in the electronic display of the cash register. With each collected sales slip, customers get the chance to win cash prizes in a weekly, monthly or annual lottery. This is meant as an incentive for customers to ask for their receipt after a purchase. After each purchase, the app also sends a message to the customer’s phone and gives an example of the equivalent of the value added tax for the purchase. Each time a person participates in the lottery, they are confronted with the way taxes are spent and consequently gain insight and awareness of their relevance.



In 2022/23, Julian Philipp, Madlen Schwing and Hannah Zehren, research assistants at the Chair of Tourism / Center for Entrepreneurship, offered project work on the topics

- “Tourists versus locals: Can digital transformation increase tourism acceptance and create a more attractive living space?” and
- “Climate change, diversity and crises: Sustainable entrepreneurship as an opportunity for the tourism industry?”.

In the next round of YES!, student teams will be supported by Prof. Matta’s team at the Chair of Innovation & Creativity.

e) KU @ Schools

Within the framework of the University's third-mission strategy, the KU is opening its doors further to society as a whole. For this reason, it has been intensifying its existing contacts with schools since June 2022 and is working on expanding the network under the project title “KU at Schools”. The KU focuses on all school types and grade levels and would like to offer an introductory program for all interested students in order to facilitate low-threshold initial contact with university studies. The KU’s offerings are geared to the needs of school families in order to provide added value in coordination with the respective curricula. There is strong demand, for example, for information presentations and booths at job and career fairs, seminars on strengths analysis, or school visits to the campus including a library workshop, a guided tour of the University, and lunch in the cafeteria. In addition, there is great interest in sample lectures, for which, depending on the subject area, one of the KU’s eight faculties provides content input. WFI offers the following three thematic workshops:

- Future Skills (held by Prof. Dr. Shashi Matta, Chair of Innovation & Creativity)
- Entrepreneurship and Innovation (held by Prof. Dr. Shashi Matta, Chair of Innovation & Creativity)
- Global Fiscal Policy (held by Prof. Dr. Reinhard Weber, professor of Economics).

Typically, WFI holds 2 – 3 of these events per year for schools in the region (high schools and the FOSBOS).

As part of the “KU at Schools” program, the KU also participates in nationwide career orientation days. These include Girls' Day and Boys' Day, where girls and boys can get to know subjects that are still predominantly studied by men or women, respectively. On April 27, 2023, the Girls' Day took place on the Ingolstadt campus for the first time, with the following program:

- Welcome and brief introduction of the University, WFI and the MIDS Institute
- Women in the job market
- How do Amazon and Netflix know what we want? An experiment on data-based recommendation systems
- Exercise to reflect on own strengths and weaknesses
- Economics: Economic Policy Advice/Women in Science.

At the same time, the Boys' Day was organized on the Eichstätt campus, covering elementary school education and communication science.

In addition to programs for entire classes and grade levels, “KU at Schools” provides support for individual, particularly gifted students. The project also invites teachers to network and promotes the University's exchange with regional stakeholders.



f) KU Youth Digitization Award

In 2022, WFI introduced the KU Youth Digitization Award with the aim of making innovative ideas and exciting projects visible. The prize is open to young people from the age of 13 who attend a non-university educational institution (schools, vocational schools, etc.). Candidates are asked to submit conceptual designs or current projects from schools, clubs or leisure activities.

The first round of prizes was awarded on July 15, 2022, covering six prizes with a total value of 5,000 euros – five of them in the team award category, one in the individual award category – for the following proposals: a school app containing books, timetables and important dates suitable for every student; “Smarter Contracts”, a kit system making it possible to put together contracts for money transactions individually without programming knowledge; a school bag that recognizes which books need to be packed into it; a trash can that sorts its own contents; and a self-labeling whiteboard.

The first place in the team award category went to tenth-graders from the Maria Ward High School in Augsburg. They presented a 360-degree tour of their hometown for VR glasses, incorporating tutorials, audio files and information texts on the topic of sustainability. Guests at the KU Youth Digitization Award were able to try out the tour with VR glasses, which the schoolgirls distributed to the audience, and learn about fast fashion, water shortages, waste and pollution. They announced that the prize money was to be used to buy a 360-degree camera for their school and support the Maria Ward Sisters in Zimbabwe. Among other things, they support children's homes, schools and outpatient medical care.

The proposals were reviewed by the expert jury members from science and practice at the Ingolstadt Campus, including four WFI professor and one MIDS professor as well as Dr. Christian Lösel, Managing Director of AININ (Artificial Intelligence Network Ingolstadt), Philipp Ortlieb, partner and Chief HR Officer at Ommax, and Dr. Andreas Popp, Senior Consultant Refinery Control at Bayernoil: Together with the audience, they determined the winners' places.



The winners of the KU Youth Digitization Award 2022



The concept for the Youth Digitization Award was adapted in 2023. WFI and the MIDS now work even more closely with interested schools by discussing topics for school projects and advising teachers and students on how to implement them. The goal of this mentoring program is to promote as many innovative school projects as possible and to lead them to candidacy for the award, and thus to strengthen the important topic of digitization and AI in schools. The next award ceremony is planned for the summer of 2024.

g) Digitalization in Studies and Teaching – Learning from Experts

For almost a year, the KU has been engaged in a consultation process to develop a digitalization strategy for the field of studies and teaching, supported by the peer-to-peer consulting program of the „Hochschulforum Digitalisierung“. In this process, we have the opportunity to learn from the expertise of members of other universities. During the summer semester, these experts visited the University and exchanged views with representatives of all status groups and gave recommendations afterwards.

In a feedback round, peers suggested intensifying exchange between existing projects. The general renovation of the main buildings should be seen as an opportunity to create a shared awareness of the potential offered by digitalization. Measures such as the planned campus app were considered promising approaches. During the exchange with the peers, it also became apparent that the digitalization strategy needs to be more closely interlinked with the KU's overall strategy. To this end, the peers recommended continuing the exchange on unique selling points of studies and teaching with an open view to the potentials of digitalization and its use to raise the profile of the KU in the German higher education landscape.

The peers' recommendation report will be available after the summer break. This will be followed by an action plan for implementing a long-term digitalization strategy for studies and teaching at the KU.

h) Winter School “Management Simulation in Tourism”

As described in chapter IV, in the winter term 2022/23, WFI offered the winter school “Management Simulation” in collaboration with partner universities. We used the Emerald Forest platform developed by Jeroen Vinkesteyn and Corné Dijkmans from NHTV Breda, the Netherlands, and were supported by a number of incoming coaches:

- Katrin Arvola and René Arvola from Tallinn University of Technology, Estonia
- Martin Beaver, David McGhee and Margeret Saunders from Birmingham City University, UK
- Desmond Wee from Cologne Business School, Germany.

In addition, three students from the University of Trento's Master's program in Sustainability and Tourism Management joined us. The guest coaches were involved early on and also participated at the virtual kick-off meeting in November 2022.



City Walk



City walk in the Ingolstadt old town during the winter school.

In the future, we intend to build on these ties in two ways: We are going to further develop the virtual component in cooperation with our partners, giving the students more theoretical input and the first concrete tasks before the start of the project week. Moreover, we have been approaching partners in order to set up the module as an Erasmus Blended Intensive Program (BIP) in 2024 or 2025. The next winter school will be offered in the winter semester of 2023/24, with the project week scheduled for February 27 through March 2, 2024.

i) Help for Ukraine

The Catholic University of Eichstätt-Ingolstadt (KU), the Collegium Orientale in Eichstätt and Support International e.V. initiated aid measures for the people in Ukraine and for refugees immediately after Russia's attack on the Ukraine. On April 24, 2022, an online event was held for all donors and anyone interested, reporting on Support International e.V.'s relief efforts for the Ukraine, during which Dr. Martin Groos as a member of the Board of Support International offered an opportunity for questions.

The focus was on the joint action of the KU and the Collegium Orientale for medical aid for the Ukraine. One of the Ukrainian cooperation partners, the lecturer Dr. Petro Terletsyy, coordinator of volunteer initiatives at the Ukrainian Catholic University in Lviv, reported live on the situation in Ukraine. At the request of Caritas Ukraine, the donations were used to purchase insulin and transport on an aid flight. In addition to this campaign, help for refugees in Poland and Romania and a fund to support refugees in Germany was presented.

Subsequently, dedicated staff and students made their way to the border to pick up refugees, collected donations in kind and money, organized a transport of medical supplies, and started language courses for refugees.



Moreover, together with the Jesuit order and its Jesuit World Wide Learning project, the KU has been developing digital learning formats in refugee and crisis countries that enable local people to participate in education. At the same time, such projects allow people to experience the opportunities offered by the digitization of science and education.

In addition, the International Office has been coordinating measures to support refugee students and researchers and created a webportal providing information on reception, support and financial aid for students and scientists from Ukraine and other crisis areas.

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

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

- Chair of Christian Social Ethics and Social Policy
 - Conceptualization and execution of a course program “Social Innovation” at the Virtual University Bavaria (VHB) together with Ansbach University of Applied Sciences and infini Institute, Hersbruck
- Chair of Economic Ethics and Social Policy
 - SOLIOS – Solidarity in Open Societies, joint research activities with Prof. Dr. Thomas Kohler, Boston College;
 - BMAS – expertise on “Models and Procedures for Retirement Security for Employed Caregivers”;
 - Fraunhofer Graduate Research Committee “Microsimulation”
- Chair of Microeconomics
 - Cooperation with BAUER AG in the field of sustainability and innovation;
 - Cooperation with Dr. h.c. Thomas Sattelberger (MP) in the areas of diversity and innovation;
 - Consultation on school policy in the Corona pandemic with Minister of Culture Prof. Piazzolo;
- Chair of Service Management
 - International research cooperation with partners in the U.S., the Netherlands and Germany in the area of Consumer Financial Well-being with a focus on Financial Literacy (see chapter V) ;
 - Student consulting project for local medical technology start-up Trimatec to market a robust and cost-effective ventilator in the context of the Corona epidemic
- Chair of Management Accounting and Auditing
 - Otto-Friedrich-Universität Bamberg, Prof. Dr. Frank Schiemann und Prof. Dr. Brigitte Eierle;
 - Université de Lausanne, Prof. Dr. Melloni und Prof. Dr. Rudolf;
 - Edith-Cowan University, Perth, Australien, Prof. Dr. Simone Scagnelli;
 - Leopold-Franzens-Universität in Innsbruck, Universität Regensburg, Prof. Dr. Tobias Steindl;
 - Universität Hamburg, FU Berlin, Ingmar Jürgens, Berlin, Climate & Companies;
 - In December 2021, September 2022 und June 2023 a workshop on “International Accounting and Sustainability Reporting” took place.
- Chair of Innovation and Creativity
 - nurlNpur – zero waste store Ingolstadt
 - Rezemo – Premium slow drum-roasted coffee in the world's most sustainable capsule – made from 100 % plant-based forewood material



- Institut für angewandte Nachhaltigkeit (inas) – inas aims to combine social and natural sciences as well as technology with social issues and to develop implementable solutions for sustainable development
- Greenforce – producer of plant-based meat alternatives
- IFG Ingolstadt – developing business-related infrastructure, marketing urban commercial sites and providing support for companies interested in relocating to the city as well as for existing companies
- iCondu GmbH – innovative consulting company which promotes sustainable and future-oriented action
- adidas – working on reducing plastic waste in fashion industry
- Salt – sustainable vegan restaurant in Ingolstadt
- Jayati Talapatra – Sustainability Consultant, Guest Lecturer.
- Nino Tchanturia – Guest Professor from Guram Tavartkiladze University, Georgia.

k) Evaluation of Target Achievement

Between September 2021 and August 2023, WFI has achieved its goal to continue existing initiatives with partners and filling cooperations that have suffered from the pandemic with new life. In particular, the network around the SISTAC platform has grown to include international partner universities. Another focus has been on school partnerships, building on previous contacts through the YES! competition and KU @ Schools and adding new formats such as the KU Youth Digitization Award, participation in the Girls' Day and the WiLink project. We have also strengthened our links with other KU faculties and units through the "Man IN Motion" project. Regarding the goal to increase our cooperation with the WFI alumni network, a new initiative was started and first contacts set up in 2023 for involving alumni more systematically in the Entrepreneurship and Innovation specialization of the Master's program in Business Administration. On the other hand, we have not yet set up the planned faculty strategic advisory board.

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

- Formulate a strategy that includes a holistic and coordinated concept and a schedule for (sustainability-oriented) transfer in cooperation with external partners including companies, NGOs, educational institutions, public administration, policy makers and the Church
- Interlink PRME-related activities more closely, including joint activities with the "Man in Motion" project and other initiatives of the newly emerging "future campus"
- Establish a strategic faculty advisory board that includes alumni and other representatives from national and international academia, business and society, who are also leaders and experts on global social responsibility and sustainability, in order to support us in meeting social and environmental responsibilities
- Set up the winter school and summer school, both of which place a strong focus on responsible management and sustainability, together with partner universities, especially among the Erasmus program countries
- Strengthen existing contacts to schools by continuing and further developing activities such as WiLink, YES!, KU @ Schools and the Youth Digitization Award.



VII. Principle 6: Dialogue

Principle 6 | Dialogue

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

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

For the 2021 – 2023 reporting period, WFI set itself the following goals related to the dialogue with and between our stakeholders: To ...

- Organize forums, workshops and other events in order to establish a dialogue on PRME-related topics with partner institutions from science, business and society and the general public.
- Initiate new formats and strengthen the exchange of knowledge between science, politics, business and civil society in the Ingolstadt region
- Carry out projects in cooperation with other faculties, e.g. in the context of the “Man IN Motion” project and other structures connecting different units at the KU
- Reintroduce the *Dies Oeconomicus*
- Leverage the two research institutes at the Faculty and the Ethics Center as platforms for networking with our target groups in the area of Third Mission
- Leverage, and actively engage with successful initiatives at the University (Green Office, Sustainability Office)
- Develop new formats to discuss current topics of ethical relevance with different stakeholders
- Promote student initiatives in the field of sustainability and ethical entrepreneurship.

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

a) Advisory Board to the Federal Ministry of Finance

In 2021, Prof. Dr. Dominika Langenmayr, holder of the Chair of Economics, esp. Public Finance, and spokeswoman of the KU Research Institute for Taxation at WFI, was appointed as one of three new additions to the Advisory Board to the Federal Ministry of Finance. Along with the German Council of Economic Experts, the Advisory Board is regarded as one of the most influential and renowned economic advisory bodies in Germany. The 35 members, all experts in their field, serve on an honorary basis and enjoy complete independence. The expert body advises the Federal Ministry of Finance on all fiscal policy issues. New members are elected independently of the Ministry of Finance by the members of the Advisory Council.

Prof. Dr. Langenmayr emphasizes that it is important that findings from current research are transferred to the discussion about economic policies. She also wants to incorporate the experience gained from her service on the Board into her teaching, so that her students – e.g., in the Master’s degree program in Taxation – can benefit from it.



b) Dies Oeconomicus

On Wednesday, October 19, 2022, the Ingolstadt School of Management celebrated its *Dies Oeconomicus*. Both the *Dies Oeconomicus* and the following conference (see next section) tied directly to the humanistic tradition of the University of Ingolstadt as the first Bavarian state university, the founding of which was celebrated 550 years ago in 2022, and transferred it to global modernity.

Prof. Dr. Amelie Wuppermann from Martin Luther University Halle-Wittenberg spoke on the topic “Can we still afford health care in the future?” She showed that health care insurance expenditures are increasing due to an aging population and medical advances, among other things, and that premium income will fall due to current demographic developments. Health economics can make suggestions as to how we can afford health care. On the revenue side, for example, she brought up the increase in contribution rates or additional contributions, raising the contribution assessment ceiling or an increasing subsidy from tax funds. On the expenditure side, she showed savings potential through more intensive use of digitization and artificial intelligence and presented the possibility of allowing health insurers to compete more intensely with each other.

The value of digitization was emphasized by a second highlight of the evening, following Wuppermann's keynote speech: For the first time, the Friends of WFI (“Förderkreis der WFI”) awarded a prize for an outstanding thesis related to digitalization. Marco Fuchs won this award for his Master's thesis, in which he dealt with the detection of structural breaks in time series. “That sounds abstract at first, but it is exciting when it comes to detecting defects in the data-generating system at an early stage.” Fuchs informed the participants that he was going to donate half of the money, i.e. 500 euros, to Ukraine, because he was affected by the fate of the people there. With the other half, he intended to buy a new bicycle.



Key note speaker Prof. Dr. Amelie Wuppermann with Dean Althammer, celebrating the foundation of the first Bavarian university 550 years ago



Prof. Dr. Peter F. Tropschuh congratulates Marco Fuchs on the prize of the Friends of WFI for an outstanding thesis on the topic of digitization.

c) Conference on Normative Foundations of Open Societies

The fundamental values of open and liberal societies were the focus of a conference under the title “Normative Foundations of Open Societies”, which WFI held on October 20 and 21, 2022. A particular focus was on the moral responsibility of companies in a global economy.

“Our political system, based on the values of freedom, democracy and the rule of law, is increasingly being called into question. During this conference, we want to explore the question of what moral foundations an open society is based on, how a free economic and social order should be designed in view of the current crises, and what contribution social actors such as



companies and churches can make,” explained host Prof. Dr. Jörg Althammer, Chair of Business Ethics and Social Policy.

The conference included two roundtables open to the public. On Thursday, October 20, Cardinal Dr. Reinhard Marx, Archbishop of Munich and Freising, Dr. Karl-Heinrich Manzke, regional bishop of the regional church of Schaumburg-Lippe, and the lawyer Prof. Dr. Steffen Augsberg, a member of the German Ethics Council, spoke on the topic “Does modern society still need religion?” The second panel discussion took place on Friday, October 21, and focused on “The Moral Responsibility of Multinational Corporations.” The panelists included Prof. Dr. Christiane Woopen, Chairwoman of the European Ethics Council from 2017 to 2021, Auxiliary Bishop Dr. Anton Losinger, a longstanding member of the German Ethics Council, and Xavier Ros, Board Member for Human Resources and Organization at Audi AG.



Panel Discussion on the topic “Does modern society still need religion?”

The thematic spectrum of the individual lectures ranged from the political-ethical foundations of the liberal constitutional state to the foundations of sustainable management and responsibility gaps in human-machine interaction. Keynote speakers were Professor Nien-hê Hsieh from Harvard Business School, Professor Sharun Mukand from the University of Warwick, and Professor Benjamin M. Friedman from Harvard University. Professor Hsieh’s research focuses on the question of whether and how managers should be guided not only by considerations of economic efficiency but also by values such as freedom, fairness, and respect for fundamental rights. Professor Mukand’s most recent work focuses on the influence of ideological narratives and economic interests on the formation of political will in democratic societies. Professor Friedman had recently published a comprehensive monograph in which he analyzed the influence of religiously motivated norms and values on the organization of market economies.

d) Long Night of Business and Science

After a Corona-related break, the “Long Night of Business and Science” (“Lange Nacht der Unternehmen und Wissenschaft”) took place again on May 5, 2023. IRMA (Initiative Regionalmanagement Region Ingolstadt e.V.) organized the event, for which 45 institutions from industry and science in the Ingolstadt area and Pfaffenhofen district opened their doors.



Long Night of Business and Science at the WFI Campus on May 5, 2023

The University offered a varied program about sustainable development and business, artificial intelligence, and other topics, both on the WFI campus and at the Science Gallery, including:

- A presentation of the Social Impact Start-Up Academy – SISTAC by the Chair of Christian Social Ethics and Social Politics
- A panel discussion with representatives from the business community on “SMEs and start-ups: the future of progress”, moderated by the Chair of Innovation & Creativity
- A workshop on “How do I win others over to climate protection?” moderated by the Green Office
- A workshop on innovation in Region 10 “From Problem to Solution to Business Idea” moderated by the Chair of Tourism / Center for Entrepreneurship
- “On the way to the dream job – career orientation in the past, today and tomorrow”: a workshop on finding new formats for career orientation, in which the Chair of Christian Social Ethics and Social Politics presented the WiLink project
- An interactive session on “Playfully experiencing challenges in production and logistics” organized by the Chair of Supply Chain Management and the assistant professor of Operations Management
- “Skills for the Future of Work – Skills for the working world of tomorrow”: a survey by the Chair of Innovation & Creativity
- “Traffic of tomorrow’s”: guests visiting the Science Gallery could drive through Ingolstadt on a driving simulator or take a test drive in a virtual autonomous shuttle bus and were invited to help think about how the traffic in Ingolstadt can be made more sustainable and safer in the future.



- An experiment on “How do Amazon and Netflix know what we want?” led by Prof. Dr. Ray, Chair of Geomatics & Geomathematics, and Prof. Dr. Setzer, Chair of Business Administration & Business Informatics
- The lecture “The Page Rank Algorithm: What's Behind the Google Search Engine?” by Raphael Schulz, research associate at the Chair of Geomatics & Geomathematics
- “Experience mathematics”: insight into mathematics through various experiments, short films as well as presentations
- Insights into Experimental Psychology: hands-on experiments related to visual processing and cognitive processes
- An exhibition about Nursing Science
- “From Micro to Macro – the Kac Ring”: a hands-on demonstration on how collisions of molecules create tangible properties such as the temperature of a body.
- Guided tours on the topic of “University Library between 1472 and 2023”.

As a specific feature of this year's event, IRMA matched the participating institutions with local artists. On the WFI campus, we welcomed the association “Künstler an die Schulen e. V.” (“Artists to the Schools”). They enhanced our program with activities such as circus performances and an improvisational theater on our lawn, story time in the library and mosaic handicrafts in the WFI foyer, where children and adults could get creative.

e) Sustainability Days

As a new format to build awareness regarding sustainability issues and to promote sustainable behavior, the Green Office organized a **Sustainability Week** on both campuses on May 16 – 20, 2022. The program included guided tours, information sessions and workshops around sustainability topics e.g. on how to achieve climate neutrality at the University, a breakfast with „saved“ food, a garbage collection along the river Altmühl, a bike repair café, a used furniture sale and a clothes exchange. A similar program was set up in the winter semester between December 5 and 10, 2022. In addition, DenkNachhaltig! in cooperation with the Green Office and other initiatives organized a **Sustainability Day** on June 29, 2023. The program included seminars on landscape conservation and nature protection, an outdoors biology lesson, a lecture on compensation and carbon neutrality, guided tours through a weather station and the palace grounds in Eichstätt as well as a garden party with information booths, a plant exchange and a clothes exchange.

f) Driverless Project

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

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

Frederica Janotta and her team have succeeded in this transfer to society primarily through the “driverless” project, an interactive exhibition on issues surrounding automated and connected driving. Together with her colleagues, Janotta set this up as an interactive showcase in a former store in Ingolstadt's pedestrian zone. The aim of the showcase was explicitly to



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

g) Science Gallery

As part of the “Man IN Motion” project, the KU and THI established the Science Gallery in the city center of Ingolstadt in order to contribute to a dialogue between science, business and citizens to shape a sustainable and livable future. The Science Gallery was opened in 2021 with an exhibition focusing on the social significance of commitment and volunteering.

In 2022, an exhibition called “Experiencing the Digital World” was offered, which dealt with the digital transformation of life and work. Based on the guiding question “How can universities help shape the digital transformation in line with people's needs and harness it for the benefit of the region?”, the exhibition helped to anchor the topic more broadly in the region by promoting digital technology developments and start-ups, strengthening digital skills among companies and citizens, and triggering an open and creative approach to digital technologies.

After hosting an exhibition about the Driverless project (see previous section), the Science Gallery currently focuses on the follow-up project to “SAVE”, called “SAVeNoW”, which aims at developing a tool for testing and validating automated and connected mobility. In virtual simulations, the project partners, including Louise Peine from the Chair of Service Management, examine, for example, individual traffic situations, individual traffic behavior, or completely new mobility concepts and check how changes affect safety, emissions, and efficiency.



SAVeNoW exhibition in the Science Gallery

h) Talent, Diversity and Innovation

In a public lecture on July 19, 2022, organized by the Dean's Office, Thomas Sattelberger, politician, manager and business economist, made a plea for diversity and innovation.

In his presentation on “Talent, Diversity and Innovation – Organizations in Transformation”, Sattelberger worked out how important it is to break “the uncanny power of old experiences and routines”. According to Thomas Sattelberger, Germany is facing major challenges, such



as the pandemic, climate change or new political framework conditions. In order to be able to cope with these challenges, he believes that the education and training of skilled workers is needed, as well as a transformation in existing companies.

In this context, Sattelberger addressed political fields of action that are essential for a human and innovation-friendly working environment. He suggested setting up a workplace ordinance for digital work, opening the Working Hours Act with regard to creative, knowledge and digital work, and creating experimental spaces for transparent analytics. He also advocated more flexibility in the area of mobile work and education regarding the boundaries of digital work. Furthermore, he emphasized the freedom for freelancers and solo self-employed, the appreciation and deregulation of working hours, and qualified immigration.

At the same time, Sattelberger proposed solutions with approaches such as company openings for pattern breakers, co-working spaces or the replacement of previous trainers. Moreover, leaders should not only ask themselves how many women are active in the field, but also whether they are involved in decision-making processes. In addition, Sattelberger believes that more knowledge-intensive start-ups are needed in Germany.

i) Women in Entrepreneurship

From April 19 – 21, 2023, the Women in Tourism Scientific Conference (WinT) took place in Split/Croatia under the motto “Lessons Learned or Lessons Forgotten?” Madlen Schwing, research associate at the Chair of Tourism / Center for Entrepreneurship, presented selected results of a study conducted in the context of a Master’s project by Lea Rauch together with Madlen Schwing and Hannah Zehren.

Based on qualitative interviews with experts in both Germany and Israel, some similarities between female entrepreneurs from both countries were identified. First and foremost, female entrepreneurs are intrinsically motivated and guided by a sustainable purpose and vision. They have benefited from their early socialization, which gave them an entrepreneurial mindset. Valuable support has come from organically grown, gender-heterogeneous networks that have helped offset gender constraints. Being female also has advantages, such as the ability to receive specific support for women and the paradox of looking good while being assertive and skilled. Both countries also have historically developed male networks that are difficult for women to reach.

Significant differences arise from the country-specific context. While there is a low level of digitization and a low proportion of women in male-dominated industries (e.g. the technology sector) in Germany, in Israel there is a strong interest in promoting technology start-ups and exposure to male-dominated fields, which is encouraged by compulsory military service for both women and men. In contrast, few funding opportunities exist for small, mostly female-founded, non-technology companies.

Ms. Schwing concluded that in order to promote female entrepreneurship in general, the visibility of women must be further improved. The promotion of small, non-technological business ideas is of great importance for the tourism industry, as women already make up a large part of the workforce. Start-ups in tourism are often sustainability-related, as the industry is under pressure to become more sustainable. Therefore, supporting women entrepreneurs can be a great potential for tourism managers.



j) Sustainable Tourism

Under the motto **“Spaces, Places, and Sports: Designing Sustainable Experiencescapes in Destinations”**, the 71st annual conference of AIEST (International Association of Scientific Experts in Tourism) took place in Cologne between August 28 and 31, 2022, organized by Prof. Kirstin Hallmann from the German Sport University Cologne (DSHS). Prof. Dr. Harald Pechlaner, holder of the Chair of Tourism / Center for Entrepreneurship at the KU, and his team, together with Kirstin Hallmann’s team, organized the so-called “Consensus Session” as part of the conference.

From December 8 – 10, 2022, Prof. Dr. Pechlaner attended the conference of the German Society for Tourism Studies, which took place in Bern under the motto **“Tourism and Green Transformation – Aspects of a Tourism in Transition to Climate Neutrality”**. Against the backdrop of emissions generated by tourism mobility, activities and overnight stays, the focus was primarily on the question of what transformative incentives can be set among tourism stakeholders and what the role of politics is in this context. As Scientific Director of the Competence Center Tourism of the German Federal Government, Prof. Dr. Pechlaner presented the work of the Competence Center in the current project period and deepened the exchange on transformation and climate neutrality. In a joint session, the thematic focuses in the Competence Center Tourism of the Federal Government, the Bavarian Center for Tourism and the German Institute for Tourism Research were discussed.

k) Social Entrepreneurship Camp

On November 4 and 5, 2022, Prof. Dr. Pechlaner and his team hosted a social entrepreneurship camp on the topic of “Sustainable Companies, Sustainable Cities” at the Ingolstadt campus in cooperation with „Man IN Motion“ and the social enterprise Hilfswerft. The goal was for the participants to overcome social and societal problems together: The urban area and its surroundings face a large number of local, regional and global challenges that require sustainable and innovative solutions and ideas.

The students were supported by Karin Demming (founder of bring-together), Philipp Schwarz (founder of GovShare) and Martin Wild (founder of Organic Garden), who shared their own founding experiences and answered numerous questions. In addition, the participants presented their business ideas to a jury consisting of Franz Glatz (CEO of the digital start-up center brigk), Louisa Gress (Planwerk Urban Development Nuremberg / Management of Beilngries Old Town) and Manuel Knill (Head of Location Marketing and Tourism at IFG Ingolstadt).

l) Start-up School

At the end of the winter semester 2022/23, Master’s students from our Master’s course “From Idea to Commercialization: Start-up School” pitched their original, new venture ideas and business plans to a jury of entrepreneurs, angel investors and investment specialists. On display was the talent, creativity, and sheer hard work of these budding entrepreneurs and innovators from a diverse and energetic class. Student teams worked from scratch – to conceptualize innovative and viable ideas for their new ventures, conduct extensive research including concept tests and prototype tests, and develop concrete business plans – as part of this New Venture Challenge in the course.

This experiential learning course was co-taught by Prof. Dr. Shashi Matta, holder of the Chair of Innovation & Creativity, and WFI alumnus Fabian Foelsch, CEO of Braineffect, and sup-



ported by research associate Anna Reith. The jury featured WFI alumna Anne Decker (Managing Director Wattx, Corporate Venture Building), Annika Rahm (Co-Founder at HEY HOLY), Marc Laubenheimer (Co-CEO Engel & Völkers Digital Invest, Business Angel), Philipp Veit (Founder & Co-Lead FinToGether Accelerator of the Stuttgart Stock Exchange), René Biller (Partner & Co-Founder Circuit Partners), and Raymund Bareuther (Senior Vice President, Houlihan Lokey).

m) Case Studies in Sustainability Management

As described in section IV b), students of the new Bachelor's degree program in "Sustainability in Business and Economics" have the opportunity to experience how companies deal with competing expectations around sustainability in direct exchange with companies in the module "Case Studies in Sustainability Management – A Values-based Perspective", which is run by Prof. Dr. André Habisch in cooperation with BKU companies.

An explicit aim of the new course is to prepare students for practical business life. Prof. Dr. Habisch emphasizes that students' contact with the companies will be about the "practical wisdom" of the companies and the application of theoretical concepts based on concrete case studies. The internal perspective is also considered. Against the background of the shortage of skilled workers, companies are now particularly dependent on being attractive as an employer and not to be seen as a villain when it comes to sustainability. A changed attitude in society and politics, in turn, also has an impact on the market, which companies have to adapt to. Prof. Dr. Habisch predicts that the need for corresponding skills among graduates will continue to increase.

n) Student Initiatives

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

DenkNachhaltig! e.V. ("think sustainably!") is the student organization for sustainability at WFI and helps to establish approaches for sustainable action. During the Corona pandemic, DenkNachhaltig! held many events online. These include the Mental Wellbeing weeks, the lecture series "Sustainable Finance", lectures by Salzwasser – a sustainable fashion company –, Allianz and an organized impulse lecture on the topic of sustainability in an Ingolstadt day care center. After the Corona pandemic, many events have been held in person again. These included activities such as a brewery tour with a focus on sustainability and a clothing swap party during the sustainability days (see section e), a tree planting campaign and various public trash collection events. Moreover, DenkNachhaltig! e.V. has been networking with other sustainability initiatives both locally and Bavaria-wide and has established long-term cooperation with the City of Ingolstadt. More information can be found at <https://denknachhaltig.de> or on the social media channel @denknachhaltig.

The **UNICEF working group Ingolstadt**, supported by students of the UNICEF university groups of WFI and THI, organized a company run as a fundraising event on April 26, 2023, in the course of which 30,000 euros were collected. The proceeds of the charity run 2023 were made available for the campaign "Hunger in Africa" and the emergency aid "Earthquake victims in Turkey and Syria". Moreover, the group has been addressing the inclusion of children's rights in the Basic Law, a concern that UNICEF Germany has been actively pursuing for years. In Ingolstadt, the Kunst- und Kulturbastei in cooperation with UNICEF Ingolstadt is addressing



this issue. As part of the project kind§erecht (“child-friendly”), local children deal creatively with the topic of children's rights in a variety of ways. A wide variety of workshops including painting and sculpting and conducting interviews, offer opportunities throughout the year to engage with children's rights in a wide variety of ways.

The Finance Network (formerly: Finance Network Ingolstadt e.V., FNI) established its own **pro bono consulting group**, which offers ambitious students the opportunity to gain hands-on experience in the consulting industry. The objective is to collaborate and engage as a network to advance FinTechs and foundations in a sustainable way.

o) IN Kontakt

With more than 900 members, the alumni organization IN Kontakt is a strong network, connecting WFI students and alumni. In all major German cities, the association is represented by a regional group in which WFI alumni organize themselves. The network is funded exclusively on membership fees. In addition to various fees for guest lecturers, workshops and software licenses, WFI's facilities have also been supported in the past: iPads, reading chairs and work cabins in the library and hammocks on the lawn have been financed by IN Kontakt to support the students' experience on campus. Furthermore, the association annually hosts the formal graduation ceremony for WFI graduates, which is followed by the festive Winterball. For particularly committed students, the association annually awards the IN Kontakt scholarship. Moreover, alumni have been involved in teaching as guest lecturers or adjunct lecturers, e.g. Fabian Foelsch in the module “From Idea to Commercialization: Start-up School” (see section I).

p) Friends of WFI

The non-profit organization Friends of WFI (“Förderkreis der WFI”) supports and promotes the Ingolstadt School of Management, for example in scientific research and teaching tasks, cultural events and educational goals. It provides advice and makes financial and material resources available. In addition, its goal is to raise the profile of the Faculty. With a wealth of experience of 30 years and the know-how of a competent board of directors, which includes alumni and friends of the Faculty alike, the association stimulates regional dialogue, among other things by hosting the *Dies Oeconomicus*: In accordance with the guiding principle of a human-centered economy, this event encourages students and the general public to critically approach economic theses (see section b).

q) Evaluation of Target Achievement

As demonstrated by the examples in the previous subsections, we achieved our goals to ...

- Organize forums, workshops and other events in order to establish a dialogue on PRME-related topics with partner institutions from science, business and society and the general public
- Initiate new formats and strengthen the exchange of knowledge between science, politics, business and civil society in the Ingolstadt region
- Carry out projects in cooperation with other faculties, e.g. in the context of the “Man IN Motion”) project and other structures connecting different units at the KU
- Reintroduce the *Dies Oeconomicus*
- Leverage, and actively engage with successful initiatives at the University (Green Office, Sustainability Office)
- Develop new formats in order to discuss current topics of ethical relevance with different stakeholders
- Promote student initiatives in the field of sustainability and ethical entrepreneurship.



With respect to the objective to leverage the two research institutes at the Faculty, the KU Institute of Taxation has fostered research on tax fairness and tax avoidance (see chapter V), and Prof. Dr. Langenmayr has become a popular expert with the media on current issues of taxation, such as the recent discussion on a worldwide minimum tax. This has been supported by Prof. Dr. Langenmayr's appointment to the Advisory Board to the Federal Ministry of Finance (see section a). Prof. Dr. Langenmayr was named by the newspaper *Frankfurter Allgemeine Zeitung* as one of the 100 most influential economists in Germany. Therefore, the KU Institute of Taxation has proved a valuable platform for networking with our target groups in the area of our third-mission. On the other hand, the KU Research Institute for Business and Economics in Service of Humanity (BESH) suffered from the effects of the pandemic and from one of the three founding members, Prof. Dr. Simon Wiederhold, leaving the Faculty. The strategy for BESH is currently being realigned by the remaining three Chairs.

Another aim was to use the planned KU Ethics Center as a platform for dialogue with our stakeholders. As explained in the chapter III, the University has changed this concept over the last two years and is currently establishing the so-called "future campus", with competence centers in the areas of ethics, sustainability and digitalization. This will be an important foundation for WFI's dialogue on critical issues related to global social responsibility and sustainability in the future, both with other units of the KU and with external partners.

As a step toward our medium-term goals to shape the University's and Faculty's profile as publicly perceived forum for practice-oriented ethical discourses and to become a competence center and creative source of ideas for sustainable and ethically responsible action, our goals for the next reporting period are to ...

- Build up PRME-related transfer competence systematically, beyond the successful implementation of individual activities and projects
- Create new formats for PRME-related dialogue related to teaching, research and knowledge transfer outside the university system, such as innovative workshops.



VIII. Principle 7: Organizational Practices

Principle 7 | Organizational Practices

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

By defining “Family Friendliness, Equality and Diversity” as one of the six pillars in the strategic plan for the coming years, WFI has committed itself to building an inclusive, supportive, collaborative, and communicative culture with family friendly policies, and an emphasis on equal opportunity and diversity. Sustainability has long been a cross-sectional topic that permeates all fields of action (see also the previous chapters). For the period 2021 – 2023, WFI set specific goals in the area of organizational practices for the first time, namely to...

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

a) Sustainable University

The KU has been addressing sustainability as a comprehensive, cross-sectional topic for the entire institution for more than 13 years. For example, it is the only university in Germany that subjects its sustainability measures to the complex **EMASplus** test procedure (see previous SIP report). This commitment to organizational practices that promote our values and attitudes is also reflected in its award as a **Fairtrade University**. In March 2022, the Federal Ministry of Education and Research and the German Commission for UNESCO have awarded the “**National Award – Education for Sustainable Development (BNE)**” to the KU and 28 other institutions and initiatives for their outstanding commitment to education for sustainable development.



Moreover, the KU achieved seventh place in the Paper Atlas university competition 2022 of the Initiative **Pro Recyclingpapier** (IPR). The partners in the competition are the Federal Environment Ministry, the Federal Environment Agency and the German University Association. 50 universities and colleges took part in the competition and achieved a new record with an average of over 79 percent recycled paper. In its administration, the KU only uses recycled paper with the Blue Angel, which meets the highest ecological standards.

In doing so, it makes an important contribution to climate and resource protection: in comparison to virgin fiber paper, recycled paper saves an average of 78 % water and 68 % energy during production and causes significantly fewer CO₂ emissions. This led to the KU saving more than 350,000 liters of water and more than 80,000 kilowatt hours of energy per year. The amount of water saved covers the daily drinking water needs of 2,974 people. The energy savings correspond to the annual energy consumption of 23 three-person households. Paper consumption in the administration of the KU was around 1.3 million DIN A4 sheets last year.



The new “**Center for Higher Education and Sustainability Bavaria (BayZeN)**” recently emerged from a network that was essentially initiated by the KU – with the KU as a founding member (see subsection V a 2).

In 2022, Helen Zeidler, research associate at the Chair of Microeconomics, contacted the Green Office to propose her ideas for using the **green spaces in WFI’s orchard**. This resulted in a cooperation between the Green Office, students, the student initiative DenkNachhaltig! as well as research associates and administrative colleagues. Most of the grass in the orchard at the Ingolstadt site was not mowed since April. Consequently, in summer insects were romping around on flowering plants, and between the trees in the orchard crickets were chirping in the tall grass. The aim of this sustainability project was to further enhance the University’s areas ecologically with low-thresholds, offer animals a habitat and sources of food – and create a green oasis of relaxation.

WFI has contributed to the University’s sustainability profile by ...

- Participating in the steering committee “Sustainable University”,
- Initiating its own projects such as the planting project in the WFI orchard,
- Introducing a “Fairteiler”, a refrigerator distributing left-over food among WFI students,
- Contributing to sustainable campus operations by digitizing the application and selection process for prospective students; after the Online application platform had been pioneered at WFI, it has now been also been implemented at the other KU faculties
- Offering a sustainability program and the lecture series “Sustainable Economy” (see chapter IV)
- Conducting research on sustainability topics (see chapter V).

The Catholic University has now taken a further step underscoring the importance of sustainability as a strategic task for the whole University with the creation of the full-time position of **Chief Sustainability Officer**. The KU is the first university in Bavaria to have implemented this position. The previous sustainability officers at the KU performed this task in addition to their work in research and teaching. Annette Kümmel (56) took on the new function on July 1, 2023. Most recently, as Chief Sustainability Officer, she built up the sustainability department of the ProSiebenSat.1 media group.

b) Needs Analysis and Data on Diversity at WFI

In March 2022, the WFI Women and Equal Opportunity Officers conducted a survey on equal treatment and diversity at the Faculty to get a picture of the status quo on these topics. The survey targeted all members of the Faculty and encompassed questions on equal treatment in general, structural inequality, discrimination, inclusion of international students, and on-campus childcare. The survey resulted in a number of recommendations and even gave rise to the immediate implementation of free menstrual products on campus.

In total, 157 responses were conducted (72 % of respondents were female). The survey respondents included domestic students (49 %), research assistants and doctoral candidates (17 %), research support and administrative staff (12 %), international students (11 %), and professors (6 %). The results of the survey show that most of the respondents (53 %) perceive that people are treated equally at WFI. Nevertheless, 13.5 % of respondents mentioned that they had experienced discrimination at WFI, based on their gender, origin, culture (or any other visible characteristic). Among areas of unfair treatment, racist and sexist remarks from other students and microaggressions were mentioned most frequently. Some students also reported that more activities for the inclusion of international students should be carried out (e.g., newsletters in English; preparation for work in Germany).



The results of the survey were communicated both to the International Office at WFI, and to the Faculty Council. The Women and Equal Opportunity Officers developed several recommendations based on the survey:

1. Promote the KU Code of Conduct among the students and staff¹
2. Promote gender and ethnic/racial diversity whenever possible; e.g., invite gender-/ethnic-diverse guest speakers to classes
3. Be mindful towards the materials used in class; they should not be offensive to minority groups
4. Improve inclusion of international students by:
 - a) inclusion of English language: provide examination regulations in English for international courses; make information about student organizations available in English;
 - b) internationalization: organize more activities that include both domestic and international students; focus on preparing internationals for the German work culture.

The main results of the survey are provided in graphical format in Appendix 6.

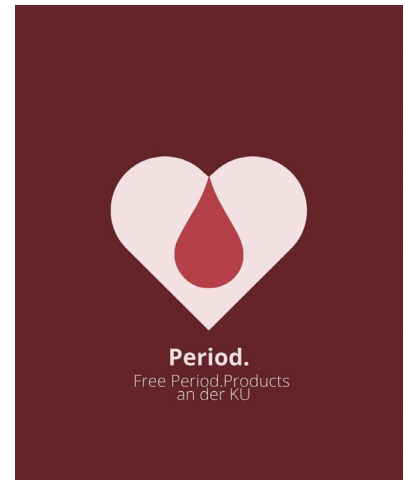
c) Faculty Committees and Meetings

In 2022, WFI was also able to address some of the structural aspects of diversity and equality in its committee work: During the reporting period, WFI performed three appointment procedures for new professorships. These procedures led to the appointment of a female professor as number one on the list for the succession of the Chair of Statistics and Quantitative Methods of Business and Economics. Since fall 2022, WFI has implemented diversity sensitization training as part of the appointment procedures for new professors. What began as a requirement to address gender imbalances in hiring committees, was very well received and is planned to be included in all hiring processes at WFI and beyond. The training encompassed topics such as the negative impact of gender stereotypes, gender differences in academic careers, publications, the acquisition of funds, as well as concrete recommendations for hiring procedures. Furthermore, the WFI Faculty Council agreed on family-friendly meeting hours, which require all committee meetings to end by 5.30 pm at the latest.

d) Free Menstrual Products on the WFI Campus

In cooperation with the student initiative *Period.* at the KU, the WFI Women and Equal Opportunity Officers launched the provision of free menstrual products at the Ingolstadt campus. With this initiative, structural disadvantages in daily life on campus are to be reduced. So far, free menstrual products can be found at three toilets on campus, including the barrier-free toilet. The toilets with free menstrual products can be found at the ground floor in the new building and on the ground floor in the main building. Based on the results of the survey, these bathrooms are the most frequently visited by students and employees.

¹ Leitfaden zum respektvollen Miteinander im universitären Dienstbetrieb, see https://www.ku.de/fileadmin/21/Praevention/Leitfaden_respektvolles_Miteinander_DE.pdf.



Eva Wack, Natalia Rogova, Dina Hans (Women and Equal Opportunity Officers at WFI) (Source: WFI Website, Wagner 2022) Period. Free period products at KU (Source: KU Website)

e) Mentoring Program for Young Female Researchers

Since 2021, the KU has offered a mentoring program for young female researchers with the aim to promote gender equality in science and research. At the beginning of the 12-month mentoring program, the mentees, under the guidance of the program coordinator, get in contact with a mentor who is employed not at the KU, but at another university or research institution. This way, the exchange of ideas with persons outside of their usual circle intends to give young female scientists the opportunity to recognize their own competencies and to discuss career challenges in a confidential atmosphere. The aim is to gain insights into scientific structures and specialist cultures and to expand one's own network. After all, not only qualifications and commitment are decisive for professional success, but also established structures. This applies to the relationship between the mentoring tandems as well as to the relationship among the individual program participants, whose collaboration we support with joint events. In addition, there are several workshops on central career topics, such as acquisition of third-party funding, training for job applications, or leadership issues.

In 2022, three young female researchers from WFI participated in the program. “The mentoring program was a great experience for me, because I was able to actively develop my soft skills through the targeted training in a collegial atmosphere. Through the regular exchange with my mentor, I have also expanded my scientific network and greatly advanced my research projects,” says Helen Zeidler, mentee of the first year.



Mentees from the first and second cohorts of the Mentoring Program for Young Female Researchers (Source: Wack, 2022).

f) Evaluation of Target Achievement

In the last two years, we have further developed our organizational practices in the areas of sustainability management and promoting equality of opportunities, achieving our goals to ...

- Contribute to sustainable campus operations by completely digitizing the application and selection process for prospective students
- Conduct a needs analysis and collect data on diversity at WFI.
- Evaluate and develop the career coaching and mentoring program for young female scientists that started in summer 2021
- Introduce more family-friendly working hours, in particular for faculty meetings
- Introduce Green Erasmus (see chapter III).

Moreover, several chairs at WFI have conducted research related to gender and equality (see subsection V b) 6), and students, faculty and staff have actively contributed to making the University more sustainable.



Regarding the expansion of the initiated female and gender related talk series and support for sustainability and diversity-related student initiatives like DenkNachhaltig! and EmpowerIn, these two goals were not possible to implement as the Women and Equal Opportunity Officers were participating in three appointment committees in the time period 2021 – 2023. One new priority that came up was the introduction of free period products on campus, however. This was prioritized because the initiative had already started on the Eichstätt campus.

As for the priority to sensitize faculty, staff and committees to diversity matters and promote gender-sensitive language at the Faculty, this has been partially fulfilled when the Women and Equal Opportunity Officers provided insights from their survey on equality, discrimination, and the acceptance of free period products for the Faculty Council. They also highlighted the importance of using materials in class that are not discriminatory in nature and are not offensive to any of the students. Therefore, this priority was fulfilled, apart from the focus on gender-neutral language.

For the short and medium term, our goals are to ...

- Continue to foster sustainability at the University by further developing our sustainability focus in teaching, research and transfer to the business world and society
- Implement the measures recommended by the Women and Equal Opportunities Officers based on their needs analysis
- Place a stronger focus on equality, diversity and inclusion in recruitment and appointment procedures
- Increase the number of young female researchers at the Faculty
- Increase the diversity rate across faculty and staff at WFI
- Continue to empower female researchers with mentoring, networking and other research support
- Implement additional parts of the new “Erasmus+ green” program components; among these are the Erasmus without Paper initiative (aiming at a completely digitized exchange of student mobility data between all involved universities), measuring and improving our outgoing students’ ecological footprint during their mobility and raising participants’ awareness of environmental and climate issues.



IX. Future Perspectives

For WFI, the PRME are an important aspect in realizing our overall vision to be an institution of excellence that educates, nurtures, and develops ethical, responsible individuals to have a sustainable and enduring impact on business, the economy, and society, through our research, teaching, and knowledge transfer.

Since the last reporting period, we have achieved the following PRME-related goals: To ...

- Establish a PRME commission
- Involve different faculty members at an earlier stage in the reporting process
- Implement the new “Erasmus+ green” program components
- Introduce a Bachelor’s program on sustainability
- Develop new interdisciplinary study content and programs to extend the range of modules on the topic of sustainability and global social responsibility
- Strengthen our cooperation with other faculties at the KU
- Offer classes on campus again, including special formats for international students
- Carry out the next steps toward achieving international accreditation
- Pursue memberships in scientific networks
- Apply for third-party funding
- Continue our existing initiatives with partners
- Fill cooperations that have suffered from the pandemic with new life
- Increase cooperation with WFI alumni through sustained initiatives in research, teaching, and transfer
- Organize forums, workshops and other events in order to establish a dialogue on PRME-related topics with partner institutions from science, business and society and the general public
- Initiate new formats and strengthen the exchange of knowledge between science, politics, business and civil society in the Ingolstadt region
- Carry out projects in cooperation with other faculties, e.g. in the context of the “Man IN Motion”) project and other structures connecting different units at the KU
- Reintroduce the *Dies Oeconomicus*
- Leverage, and actively engage with successful initiatives at the University (Green Office, Sustainability Office)
- Develop new formats in order to discuss current topics of ethical relevance with different stakeholders
- Promote student initiatives in the field of sustainability and ethical entrepreneurship
- Contribute to sustainable campus operations by completely digitizing the application and selection process for prospective students
- Conduct a needs analysis and collect of data on diversity at WFI
- Evaluate and develop the career coaching and mentoring program for young female scientists that started in summer 2021
- Introduce more family-friendly working hours, in particular for faculty meetings.

Moreover, we have made considerable progress toward our medium-term goals of considering sustainability concepts and projects in recruitment and appointment procedures and toward establishing digital formats of collaboration.

The following goals have been partially achieved: To ...

- Raise the number of incoming and outgoing students back to pre-pandemic levels
- Leverage the two research institutes at the Faculty



- Sensitize faculty, staff and committees to diversity matters and promote gender-sensitive language at the Faculty,

while progress on the following objectives has been delayed or postponed:

- The establishment of a faculty advisory board
- The expansion of our gender-related talk series and support for sustainability and diversity-related student initiatives like DenkNachhaltig! and EmpowerIn.

The following goals have been adjusted:

- Participation in the KU Ethics Center. Instead, the University is now setting up a “future campus” in Ingolstadt with a focus on ethics, sustainability and digitalization.
- Instead of using the brown-bag seminars for expanding the research focus on sustainability, the Faculty has decided to develop a different format for this purpose.

For the next two-year period, a particular focus will be on contributing to the overall development plan for the KU, including involvement in the new transfer cluster on ethics, sustainability and digitalization. For this purpose, WFI aims to formulate a strategy that includes a holistic and coordinated concept for (sustainability-oriented) transfer in cooperation with external partners, with specific milestones. We intend to combine the various individual PRME-related activities and projects at the Chairs and interlink them, both within WFI and with university-wide projects such as “Man in Motion”.

In addition to this overarching objective, we will work toward further integrating ideas for sustainable and ethically responsible action into all our activities by

- Using the PRME Commission as a strategic link to thematically-related initiatives of the University
- Reporting about the PRME-related activities in the Faculty Council once per year
- Placing a stronger focus on equality, diversity and inclusion in recruitment and appointment procedures
- Further developing and improving the Bachelor’s program in Sustainability in Business and Economics and increase interdisciplinary ties, in particular in the specializations
- Further developing and improving the Master’s program in Business and Psychology and increase interdisciplinary ties
- Facilitating our students’ work-study balance by introducing at least one additional part-time course in addition to the MBA program
- Establishing an advisory board that includes leaders and experts on global social responsibility and sustainability in order to receive feedback on current developments in business and society, supporting us both in teaching and in our third-mission
- Consistently evaluating existing programs for engagement with business and society
- Preparing for international accreditation by AACSB
- Further increasing the number of outgoing and incomings students, reintroducing the WFI Summer School and establishing new digital formats of collaboration with international partners, in particular for the winter and summer schools, in order to promote our students’ personal development via intercultural exchange
- Enhancing the visibility of our research priorities
- Increasing the diversity of researchers at WFI
- Strengthening existing contacts to schools by continuing and further developing activities such as WiLink, YES!, KU @ Schools and the Youth Digitization Award
- Creating new formats for PRME-related dialogue related to teaching, research and knowledge transfer outside the university system, such as innovative workshops



- Continuing to foster sustainability at the University by further developing our sustainability focus in teaching, research and transfer to the business world and society
- Implementing the measures recommended by the Women and Equal Opportunities Officers based on their needs analysis
- Increasing the number of young female researchers at the Faculty
- Increasing the diversity rate across faculty and staff at WFI
- Continuing to empower faculty female researchers with mentoring, networking and other research support
- Implementing additional parts of the new “Erasmus+ green” program components.



X. Contact Information



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Appendix 1: Additional PRME-Related Modules at WFI

Module Title	Level	Chair	PRME-related learning objectives	PRME-related content
Advanced Topics in Consumer Psychology for a Better World	Master	Prof. Dr. Shashi Matta, Chair for Innovation and Creativity	Encouraging sustainable consumer behaviour	Research projects on how to convince customers to: <ul style="list-style-type: none"> - Shop second hand - Invest in sustainable companies - Use sustainable packaging
Business and Society: Ethics and Sustainability	MBA	Prof. Dr. Jörg Althammer, Chair of Business Ethics & Social Policy	<ul style="list-style-type: none"> - Identifying, critically thinking and debating about ethical challenges and issues in business - Applying tools and procedures in a context of corporate fraud and crime in firms - Learning the mutual relationship between financial, relational and ethical drivers in decision making - Becoming familiar with methods for firms to contribute to global challenges and improve sustainability - Developing deep knowledge of the importance for sustainability in a long-term, competitive context and in a financial perspective - Critically understanding the role and advantages of corporations in a sustainability related context. 	Part I: Introduction to Business Ethics <ul style="list-style-type: none"> - What does business ethics mean in organizations? - Why and how do firms need to consider business ethics for success? Part II: Human Rights, Fairness and Value Conflicts <ul style="list-style-type: none"> - Guiding principles on human rights in business - Solving value conflicts fairly Part III: Business Ethics in Real Cases <ul style="list-style-type: none"> - Morality and law in an ethical context - Ethical decision-making and leadership Part IV: Introduction to Sustainability <ul style="list-style-type: none"> - What does sustainability mean for organizations?



				<ul style="list-style-type: none"> - Climate change and its impact for business <p>Part V: Sustainable Decision-Making in Business</p> <ul style="list-style-type: none"> - Sustainable innovation and stakeholder involvement - Decision-making process, financials and long-term perspectives <p>Part VI: Implementing Sustainability in Business</p> <ul style="list-style-type: none"> - Developing strategy and tactics - Integrating sustainability into everyday management practices
Consumer Psychology	Bachelor	Prof. Dr. Shashi Matta, Chair for Innovation and Creativity	Learn how to implement marketing and advertisement in an ethical way	<ul style="list-style-type: none"> - Case studies on unethical advertising (e.g. unhealthy marketing for kids) and how to improve it. - Tasks on finding unethical marketing and understanding the consequences for the companies.
Digital Marketing	Master	Jun.-Prof. Dr. Ruhnau, Digital Marketing	Understand the importance of socially responsible digital action	Corporate Digital Responsibility & Data Privacy
From Idea to Commercialization: Start-Up School	Master	Prof. Dr. Shashi Matta, Chair for Innovation and Creativity	Understanding and learning the start-to-end process of idea to commercialization	<p>Two of the new venture challenge ideas targeted the topic of sustainability:</p> <ul style="list-style-type: none"> - Project 1: Innovative water waste reduction app



				- Project 2: Vegan alternative to beef jerky
Innovating for Sustainability: Frameworks and Practices from Global and Local Organizations	Bachelor	Prof. Dr. Shashi Matta, Chair for Innovation and Creativity	<ul style="list-style-type: none"> - Understand the concept of sustainability-oriented innovation - Identify and examine key stakeholders in sustainability-oriented innovation 	<p>Students will also be exposed to multiple business managers and executives from global and local organizations who are responsible for innovating for sustainability. During the tutorials students had to apply the content from the lectures, e.g.</p> <ul style="list-style-type: none"> - Doing role plays - Transform traditional innovations into sustainable innovations - Apply the inner development goals to WFI - Do a sustainability audit on specific product categories - Analyze how innovations in the transport sector can contribute to a sustainable transformation - Analyze CSR reporting practices of SMEs.
Lecture Series „Sustainable Development“	Master	WFI contributions by Prof. Dr. Alexander Danzer, Chair of Microeconomics and Florian Habermann, Chair of Management	<ul style="list-style-type: none"> - Knowledge and critical reflection of global production chains - Trade-offs between efficiency and equity - Distributional effects between groupings (e.g. of workers) 	<ul style="list-style-type: none"> - Knowledge of global production chains, consumer power, and corresponding certification campaigns against child labor - Sustainability aspects of controlling



		Accounting and Auditing	<ul style="list-style-type: none"> - Ability to reflect different concepts and perspectives of sustainable development to reflect intensively in the portfolio 	
Lecture Series „Sustainable Economy“	Bachelor	Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance et al.	<ul style="list-style-type: none"> - Students acquire a broad and integrated knowledge of sustainable management. They understand the scientific foundations and their applications in this field. - Students are able to reflect on challenges in the field of sustainability and understand the trade-offs between economic performance, ecological responsibility and social justice. They will be able to understand and consider different perspectives and interests of other stakeholders. - Students are enabled to critically reflect on their future professional actions with regard to sustainability aspects. 	<ul style="list-style-type: none"> - Sustainable economy as a trade-off between economic performance, environmental responsibility and social justice - Significance of sustainability in the different fields of economic sciences - Business studies, e.g. financing, logistics, controlling; economics, e.g. environmental economics, development economics; business ethics - Interdisciplinary view of sustainable economy (e.g. geography, philosophy, theology, environmental sciences) - Sustainable economy from a practical point of view
Management Simulation in Tourism	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism / Center for Entrepreneurship	<ul style="list-style-type: none"> - Coordinate within the team and define functions within the team - Improve entrepreneurial and intercultural skills - Learn crisis communication - Present ideas to customers and competitors at a trade fair 	<ul style="list-style-type: none"> - Development of a business plan with reference to the real location (Ingolstadt area) including aspects such as art, culture, history, identity, economy and society - Pitch aimed at the owners and/or potential investors and subsequent



				<p>reflection on the team's performance</p> <ul style="list-style-type: none"> - Trade fair and learnings for future strategy - Networking events with experts and potential investors - Reacting to an unforeseen crisis - „3 Minutes Pitch“ - Critical friend: assessing competing teams' performance - Summary reflection including students' own expectations for the simulation, advantages and disadvantages of working with students from different subjects and countries, solving conflicts within the team and suggestions for improvement
Managing People and Organizations: Leadership, Power and Influence	MBA	Prof. Dr. Max Ringlstetter, Chair of Human Resources and Organization	<ul style="list-style-type: none"> - Critically understanding the role of effective leadership through self-reflection, goal setting and the science of workplace habits - Learning and utilizing conceptual frameworks on power and influence - Developing leadership know-how to become an effective leader and to manage complex changes and people in organizations 	<p>Part I: Introduction to Leadership, Power and Influence</p> <ul style="list-style-type: none"> - What do leadership, power and influence mean in business? - Effective Leadership and leadership styles <p>Part II: Deep-dive into the Work of a Leader</p> <ul style="list-style-type: none"> - Envisioning, engaging, choosing and connecting - Mastering tough decisions



			<ul style="list-style-type: none"> - Applying concepts of organizational design, power, culture and strategy to diverse situations - Gaining a deeper understanding of group work, its challenges and the different roles of individuals - Learning how to give and receive critical and constructive feedback to continuously improve yourself and the teams you work with and manage - In this course, working professionals in the MBA program will learn about themselves and get the chance to develop key leadership skills such as negotiation, effective interpersonal communication and the effective of power and influence. 	<ul style="list-style-type: none"> - Leading teams Part III: Leading with Power and Influence - Why are these two factors crucial? - Sources of power – individual, relational - Influence factors and tactics Part IV: Growth - Importance of goal setting - Communicate and negotiate with stakeholders - Leadership and innovation Part V: Reflection and Self-Purpose - Reflection of great leaders and review of your own goals - Articulate your own personal leadership vision
Project module in Business Informatics	Master	Prof. Dr. Thomas Setzer, Chair of Business Informatics	<ul style="list-style-type: none"> - Deep understanding of how an XAI (eXplainable Artificial Intelligence method) works - Competence development regarding the challenges in the application, tuning and analysis of a modern xAI method (by means of its application on a real data set) 	<ul style="list-style-type: none"> - Overview of modern xAI methods; implementation and structured evaluation of the results of an xAI method (applied to a concrete data set in the context of supervised learning modeling) - Design and implementation of model extensions or methodological variants of necessary data transformation steps



			<ul style="list-style-type: none"> - Ability to identify weaknesses of the xAI model and to develop model extensions/adaptations in a structured way to address the weaknesses. 	<ul style="list-style-type: none"> - Presentation of the improvement potential of the model extension or methodological extension - Critical discussion of the results.
Public Finance and and Sustainable Economic Policy	Bachelor	Prof. Dr. Dominika Langenmayr, Chair of Economics, esp. Public Finance	<ul style="list-style-type: none"> - Upon completion of the course, students will be able to form their own informed opinions on tax and social policy, government debt, and government intervention in the economy and its impact on sustainability issues. - Students understand how government intervention shapes our economy and the impact of economic and fiscal policy decisions on all market participants. - Students will develop an understanding of when government should intervene in market activity and how it can demand sustainability through economic and fiscal policy interventions. - Students will be able to apply methods of economic analysis to problem areas in finance. Upon completion of the course, they will be familiar with the basic concepts - and arguments of finance. 	<p>Historical classification:</p> <ul style="list-style-type: none"> - History of ideas in finance - Development of the Government Share <p>Allocation theory</p> <ul style="list-style-type: none"> - Efficiency - Public Goods - Environmental damage and other externalities <p>Introduction to Social Security :</p> <ul style="list-style-type: none"> - Moral hazard - Adverse Selection <p>Tax and social policy, regulation:</p> <ul style="list-style-type: none"> - Effect of taxes - Optimal Tax Theory - Inequality and distribution policy - Pension Insurance - Environmental regulation <p>Sustainable public finances and public debt:</p> <ul style="list-style-type: none"> - Government Budget - Public debt in the medium and long term



<p>Research and Project Studies Communication Between Schools and the Economy</p>	<p>Master</p>	<p>Prof. Dr. André Habisch, Chair for Christian Social Ethics and Social Policy</p>	<ul style="list-style-type: none"> - Module participants learn how to identify social challenges and market opportunities using interviews, workshops, etc. - They practice transferring the identified challenges to product ideas and concepts that aim so solve the social challenge. - They learn innovative product development methods and apply them to their own project; - Learn to create digital prototypes and test critical assumptions; - Practice qualitative enhancement of their own developed prototypes. - They communicate their results with social partners and the community. - They reflect on their experiences in a final individual learning report. 	<p>Transfer events bring participants together directly with external target groups. From the observation of real social needs of their communities, own ideas for formats/products/services are derived. The participants develop prototypes under the guidance of the seminar leader as well as with recourse to external consulting potentials and test these directly with the target group or with further external social partners. Finally, they generate feedback from the testing and incorporate this into their prototypes.</p> <p>The event includes:</p> <ul style="list-style-type: none"> - Participation at a transfer event (e.g., workshops). - Weekly mentoring sessions (digital) - Training on prototyping tools (digital) - Feedback workshops with external audiences (digital).
<p>Theory and Policy of Economic Order</p>	<p>Master</p>	<p>Prof. Dr. Jörg Althammer, Chair of Business Ethics & Social Policy</p>	<ul style="list-style-type: none"> - Students of the module develop an independent and critical approach to primary sources on order theory. - They improve their knowledge in scientific argumentation and discussion in speech and writing. 	<ul style="list-style-type: none"> - Different concepts of order theory. - Current measures of state economic policy - In-depth insight into scientific argumentation and discussion.



			<ul style="list-style-type: none">- Upon completion of the module, students will have a comprehensive overview of order theory and policy and be able to apply it independently.	
Transportation Logistics	Master	Jun.-Prof. Dr. Fontaine, Operations Management	Students are able to provide decision support for companies and authorities for more sustainable transportation and logistics networks and mobility systems	<ul style="list-style-type: none">- Last mile delivery- Cargo bicycles- Urban logistics- Bike sharing



Appendix 2: PRME-Related Guest Lectures

Module Title	Level	Chair	PRME-related learning objectives	PRME-related content
Alex Lozan; UN Food Program Innovation Accelerator	Bachelor	Prof. Dr. Jens Hogueve, Chair of Service Management	Students explore the diversity of social innovations for greater sustainability	UN Food Program Innovation Accelerator – Innovation processes for more social sustainability
Annette Kümmerl, Prosieben Sat1 Media	Bachelor	Prof. Dr. Jens Hogueve, Chair of Service Management	Students discuss strategies of established media houses for sustainability transformation	<ul style="list-style-type: none"> - Sustainable Transformation - Corporate Social Responsibility - SGD Reporting
Lena Wink, McKinsey	Master	Prof. Dr. Jens Hogueve, Chair of Service Management	Students learn the principles of the circular economy	<ul style="list-style-type: none"> - Circular Economy - Circular Business Models
Prof. Dr. Christof Pforr, School of Management and Marketing, Curtin University, Perth, Australia	Bachelor and Master	Prof. Dr. Harald Pechlaner, Chair of Tourism and Center for Entrepreneurship	<ul style="list-style-type: none"> - Getting to know different fields of action in the field of sustainability - Practical implementation and application using the example of Australia 	<ul style="list-style-type: none"> - Guest lecture on “Sustainability & Climate Change in Destination Management: The Case of Australia” in the course Tourism and Society - Adaptation Initiatives as an Integral Component of National and Tourism Development Planning, Environmental Management and Disaster Management - Roadmap for low carbon tourism



				<ul style="list-style-type: none"> - Monitoring, e.g. Sustainable Tourism Observatory in Australia's South West tourism region
Prof. Dr. Raúl Hernández Martín, University of La Laguna	Bachelor and Master	Prof. Dr. Harald Pechlaner, Chair of Tourism and Center for Entrepreneurship	Application of sustainable concepts at the local level	<ul style="list-style-type: none"> - Guest lecture on the topic “Sustainable transformation through tourism applied on the Canary Islands at a very local scale” - Monitoring of the Sustainable Tourism Observatory of the Canary Islands and presentation of some sustainability indicators at the local micro-destination level
Dr. Ester Martínez-Ros	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism and Center for Entrepreneurship	Regional and National Innovation Systems as Drivers for Green and Eco-Innovation	<ul style="list-style-type: none"> - Approaches to the definition of green innovation - Measurement of green innovation via certificates, investments or behavioral changes - Drivers of green innovations - Opportunities for cooperation and their hurdles
Prof. Gozal Ahmadova, University of Granada	Master	Prof. Dr. Harald Pechlaner, Chair of Tourism and		<ul style="list-style-type: none"> - Guest lecture on “Sustainable transition through digital and environmental innovation: the role of institutional factors”



		Center for Entrepreneurship		<ul style="list-style-type: none">- In the context of sustainable transformation: Is the trade-off between profitability and sustainability a myth or a reality?- A discussion will cover theories of transformative change, including ideas of green growth and approaches to post-growth models in the context of the sustainability discourse.
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Appendix 3: PRME-Related Conference Visits of the WFI Chairs

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

Chair of Business Ethics & Social Policy:

- European Social Policy Analysis (2021)
- Research network Secure Pensions (*Alterssicherung*) (2023)

Chair of Christian Social Ethics & Social Policy:

- “Responsible Entrepreneurship and Professional Education”: The Role of Self-Administration, Dubai Future Academy (digital format) (March 2021)
- “The German Chambers of Commerce and Industry and their Contribution to Economic and Social Development, International Congress on Business and Organizational Purpose”, Arequipa/ Peru (digital format) (June 2021)
- “Wisdom and Virtues of the Volunteer Entrepreneur. An empirical Approach.” At: IESE International Symposium on Ethics, Business and Society, Barcelona, Spain (July 2021)
- “Hilft uns KI, versteckte Diskriminierung in der Produktion öffentlicher und privater Güter zu überwinden? Wissenschaftskongress ITK (July 2022)
- “Wisdom and Virtues of the Volunteer Entrepreneur. An empirical Approach.” At: IESE International Symposium on Ethics, Business and Society, Barcelona, Spain (July 2023)

Chair of Economics, esp. Public Finance:

- Conference on the fiscal and distributional Consequences of global tax avoidance and tax evasion (September 2021)
- 2022 International Conference on Public Economic Theorie (PET 2022) (June 2022)
- 2022 Annual Congress of the International Institute of Public Finance (August 2022)

Chair of Innovation & Creativity:

- “Why are Complaints from Some Consumers Taken More Seriously than Those from Others? Gender Discrimination in Service Recovery Response: The Role of Employees’ Age,” Natalia Rogova and Shashi Matta. EMAC Annual Conference, Odense, Denmark (May 2023)
- “Why are Complaints from Some Consumers Taken More Seriously than Those from Others? Gender Discrimination in Service Recovery Response: The Role of Employees’ Age,” Natalia Rogova and Shashi Matta. Frontiers in Service, Maastricht, The Netherlands (June 2023)

Chair of Management Accounting and Controlling:

- 44th Congress of the European Accounting Association (EAA) in Bergen, Norway (May 2022)
- 45th Annual Congress of the European Accounting Association in Helsinki, Finland (May 2023)

Chair of Microeconomics:

- IZA Workshop Bonn (October 2022)
- Applied Economics Workshop Almaty (May 2023)



- 1st Welfare & Policy Conference: “Individual and collective responses to a troubled world”, organized by the Bordeaux School of Economics (BSE) (May 2023)

Assistant Professorship of Operations Management and Chair of Supply Chain Management & Operations:

- Odysseus, Tangier, Morocco. “Vehicle Routing Problem with Availability Profiles”
- Odysseus, Tangier, Morocco. “Tactical Fleet Planning for Parcel Delivery with Trucks and Drones” (May 2022)
- Odysseus, Tangier, Morocco. “A Branch-and-Repair Method for 3D Bin Selection and Packing in City Logistics” (May 2022)
- EURO 2022, Espoo, Finland. “Tactical Vehicle Fleet Planning for Parcel Delivery with Trucks and Aerial Drones” (July 2022)
- EURO 2022, Espoo, Finland. “Day-Ahead Planning in Heterogeneous Two-Tier City Logistics: An Iterative Filtering Algorithm” (July 2022)
- International Annual Conference of the German OR Society 2022, Karlsruhe, Germany. “Resilient Network Design with Disruption Uncertainty and Lead Times” (September 2022)
- International Annual Conference of the German OR Society 2022, Karlsruhe, Germany. “A Branch-and-Repair Method for 3D Bin Selection and Packing in E-Commerce” (September 2022)
- GOR Working Group: Real World Optimization, Berlin, Germany. “A Branch-and-Repair Method for 3D Bin Selection and Packing in E-Commerce” (September 2023)

Chair of Tourism / Center for Entrepreneurship:

- The Entrepreneurial Destination Ecosystem - On the Pathway to Resilient Destinations. 5th Advances in Destination Management Forum, Kalmar, Sweden (June 2022)
- Perspectives on the Role of Culture and Creativity in Destination Governance. 30th ENCATC Congress, Brüssel/Antwerpen, Belgium (October 2022)
- Transformations for a More Resilient Tourism System: Learnings from COVID-19 in Australia, Germany and Italy. CAUTHE 2023 Conference, Perth, Australia (February 2023)

Chair of Service Management:

- 12th Servsig Conference, Glasgow, UK (June 2022)
- Frontiers in Service conference, Boston, USA (June 2022)
- Workshop on Service Marketing, Ingolstadt, Germany (September/October 2022)
- 2023 AMA Winter Marketing Educators Conference, Nashville, USA (February 2023)
- Frontiers in Service conference, Maastricht, the Netherlands (June 2023).



Appendix 4: PRME-Related Publications of the WFI Chairs

Althammer, Jörg (2022): "Sozialpolitik nach COVID-19: Eine wirtschaftsethische Standortbestimmung." In: *Globalen Krisen gerecht begegnen*. Berlin: Konrad-Adenauer-Stiftung. 8-30. (sozialethik konkret).

Althammer, Jörg; Sommer, Maximilian; Hauser, Richard (2022): "§ 5 Zukunft des Sozialstaats." In: Ruland, Franz; Becker, Ulrich; Axer, Peter (ed.): *Sozialrechtshandbuch: SRH*. 7th edition. Baden-Baden: Nomos. 237-273.

Althammer, Jörg (2021): "Sozialpolitik." In: *Staatslexikon*. Volume 5, 8th, completely revised edition. Freiburg i. Br.: Herder. 352-358.

Althammer, Jörg (2021): "Vermögen." In: *Staatslexikon*. Volume 5, 8th, completely revised edition. Freiburg i. Br.: Herder. 1399-1400.

Althammer, Jörg (2021): "Vermögenspolitik." In: *Staatslexikon*. Volume 5, 8th, completely revised edition. Freiburg i. Br.: Herder, 2021. 1400-1404.

Althammer, Jörg; Lampert, Heinz; Sommer, Maximilian (2021): *Lehrbuch der Sozialpolitik*. 10th edition. Heidelberg; Berlin: Springer.

Balla, Nathalie, Setzer, Thomas, Schulz, Felix (2023): Feeding-Back Error Patterns to Stimulate Self-Reflection versus Automated Debiasing of Judgments. *Proceedings of the 56th Hawaii International Conference on System Sciences*.

Balla, Nathalie (2023): A Decision Support System Including Feedback to Sensitize for Certainty Interval Size. To appear in: *Operations Research Proceedings 2022*.

Baller, Reinhard; Fontaine, Pirmin; Minner, Stefan; Lai, Zhen (2022): Optimizing automotive inbound logistics: A mixed-integer linear programming approach. *Transportation Research Part E: Logistics and Transportation Review*, 163, 102734.

Bostanli, Lu; Habisch, André (2023): "Narratives as a tool for practically wise leadership: a comprehensive model". In: *Humanistic Management Journal*.

Burger, Anton A.; Fischer, Felix B. (2021): *Projektbericht „Impact Investing & Stiftungen“ Studien in Kooperation mit der BMW Foundation Herbert Quandt und BonVenture*. Ingolstadt.

Danzer, Alexander M.; Feuerbaum, Carstsen; Piopiunik, Marc; Wößmann, Ludger (2022): "Growing up in Ethnic Enclaves: Language Proficiency and Educational Attainment of Immigrant Children". In: *Journal of Population Economics* 35 (3), 1297-1344.

Danzer, Alexander M.; Zyska, Lennard (2023): "Pensions and Fertility: Microeconomic Evidence." In: *American Economic Journal: Economic Policy*, 15 (2), 126-165.

Diener, Joel; Habisch, André (2022): "Developing an impact-focused typology of socially responsible fund providers." In: *Journal of risk and financial management* JRFM 15 (7), 298.

Diener, Joel; Habisch, André (2022): "God's Stewards: a Global Overview of Christian-Influenced Mutual Fund Providers". In: *Journal of risk and financial management* JRFM. 15 (12), 547.

Fischer, Felix B.; Habermann, Florian; Burger, Anton A. (2021): „Corporate Social Performance und Insolvenzwahrscheinlichkeit: Implikationen für die Unternehmenssteuerung und -überwachung“. In: *ZCG (Zeitschrift für Corporate Governance)* 16 (6/2021), 255 – 258.



- Fischer, Felix B.; Habermann, Florian; Burger, Anton A. (2021): „Corporate Social Performance und Insolvenzwahrscheinlichkeit. Implikationen für die Sanierungspraxis“. In: *KSI (Krisen-, Sanierungs- und Insolvenzberatung)* 17 (6/2021), 279-282.
- Fontaine, Pirmin (2022): “The vehicle routing problem with load-dependent travel times for cargo bicycles”. In: *European Journal of Operational Research* 300(3), 1005-1016.
- Fontaine, Pirmin; Minner, Stefan; Schiffer, Maximilian (2023): “Smart and Sustainable City Logistics: Design, Consolidation, and Regulation”. In: *European Journal of Operational Research* 307(3), 1071-1084.
- Fontaine, Pirmin; Minner, Stefan (2023): “A Branch-and-Repair Method for Three-Dimensional Bin Selection and Packing in E-Commerce”. In: *Operations Research* 71(1), 273-288.
- Göttsche, Max; Baier, Carolin; Göktürk, Deniz (2021): “Die Integration der Sustainable Development Goals in das betriebliche Rechnungswesen”. In: *Zeitschrift für Internationale Rechnungslegung*.
- Göttsche, Max; Baier, Carolin; Hellmann, Andreas; Schiemann, Frank (2022): “Too good to be true: Influencing credibility perceptions with signaling reference explicitness and assurance depth”. In: *Journal of Business Ethics*.
- Göttsche, Max; Habermann, Florian; Schmidl, Andrea (2023): “Digitalisierung und Nachhaltigkeitsberichterstattung. Herausforderungen, Lösungsansätze und Nutzen”. In: *Die Wirtschaftsprüfung* (to be published shortly).
- Göttsche, Max; Habermann, Florian; Sieber, Sebastian (2023): “The Materiality of Non-financial Tax Disclosure: Experimental Evidence Auditing and Taxation”. In: *Journal of International Accounting* (forthcoming).
- Goldmann, Paul; Krause, Vinzenz; Schäfer, Björn (2021): “Leaders’ effects on empowerment and innovation – National differences between China, UK, and GAS in authentic leadership”. In: *Marketing Review St. Gallen* 2021 (1), 26-33.
- Habermann, Florian; Fischer, Felix B. (2023): “Corporate Social Performance and the Likelihood of Bankruptcy: Evidence from a Period of Economic Upswing”. In: *Journal of Business Ethics*.
- Habicher, Daria; Erschbamer, Greta; Pechlaner, Harald; Ghirardello, Linda; Walder, Maximilian (2022): *Transformation and Design Thinking: Perspectives on Sustainable Change, Company Resilience and Democratic Leadership*. Leadership, Education Personality.
- Habisch, André (2021): “Educating a New Generation of Sustainable Leaders by Working with Social-Impact Start-ups”. In: April, Kurt; Zolfaghari, Badri (ed.): *Values-Driven Entrepreneurship and Societal Impact: Setting the Agenda for Entrepreneurial Across (Southern) Africa*. London: Knowledge Resources Publishing. 141-152.
- Habisch, André (2021): “Social Impact Start-ups als globale Nachhaltigkeitsakteure”. In: Wihlenda, Michael (ed.): *Social Innovation Education: transformierende Lernprogramme für Hochschulen*. Tübingen. 57-66.
- Habisch, André; Wack, Eva; Kletz, Pierre (2022): “Unpleasant Memories on the Web in Employment Relations: a Ricoeurian Approach.” In: *Humanistic Management Journal* 7 (2). 347-368.
- Hermes, Henning; Lergetporer, Philipp; Peter, Frauke; Wiederhold, Simon (2021): *Behavioral Barriers and the Socioeconomic Gap in Child Care Enrollment*. Ceslfo Working Paper.



- Hogreve, Jens; Iseke, Anja; Derfuss, Klaus (2022): "The Service-Profit Chain: Reflections, Revisions, and Reimaginings." In: *Journal of Service Research* 25 (3), 460-477.
- Hogreve, Jens; Beierlein, Andrea (2023): "Value Creation and Cost Reduction in Health Care: Outcomes of Online Participation by Health-care Professionals". In: *Journal of Service Management* 34 (3), 553-579.
- Innerhofer, Elisa; Kofler, Ingrid; Pechlaner, Harald (2023): „CCI's role in promoting transdisciplinary approaches to sustainability". In: *International Journal of Entrepreneurship and Small Business* 48 (1), 78-94.
- Krug, Philipp (2022): "Optimal Estate Taxation: More (about) Heterogeneity across Dynasties". In: *Finanzarchiv* 78, 470-487.
- Langenmayr, Dominka; Zyska, Lennard (2023): "Escaping the Exchange of Information: Tax Evasion via Citizenship-by-investment". In: *Journal of Public Economics* 221, 104865.
- Langenmayr, Dominika; Liu, Li (2023): "Home or away? Profit shifting with territorial taxation". In: *Journal of Public Economics* 217, 104776.
- Langenmayr, Dominika; Reiter, Franz (2022): "Trading Offshore: Evidence on Banks' Tax Avoidance". In: *Scandinavian Journal of Economics* 124, 797-837.
- Langenmayr, Dominika; Simmler, Martin (2021): "Firm Mobility and Jurisdictions' Tax Rate Choices: Evidence from Immobile Firm Entry". In: *Journal of Public Economics* 204, 104530.
- Langenmayr, Dominika (2023): „Übergewinnsteuer: Das falsche Instrument in der Krise, aber als langfristige Weiterentwicklung der Gewinnbesteuerung sinnvoll". In: *Steuer und Wirtschaft, Zeitschrift für die gesamte Steuerwissenschaft*.
- Matta, Shashi; Rogova, Natalia; Luna-Cortés, Gonzalo (2022): "Investigating Tolerance of Uncertainty, COVID-19 Concern, and Compliance with Recommended Behavior in Four Countries: The Moderating Role of Mindfulness, Trust in Scientists, and Power Distance". In: *Personality and Individual Differences* 186 (A), 11135.
- Nieto-Isaza, Santiago; Fontaine, Pirmin; Minner, Stefan (2022): The Value of Stochastic Crowd Resources and Strategic Location of Mini-Depots for Last-mile Delivery: a Benders Decomposition Approach. *Transportation Research Part B: Methodological* 157, 62-79.
- Pechlaner, Harald; Schneiderbauer, Stefan; Fontanella Pisa, Paola; Windegger, Felix (ed.) (2023): *Sustainability Governance: International Frameworks and Local Contributions with Special Consideration on Mountain Areas*. Basel: MDPI.
- Pechlaner, Harald; Olbrich, Natalie; Philipp, Julian; Thees, Hannes (2022): *Towards an Ecosystem of Hospitality – Location:City:Destination*. Wales: Graffeg.
- Philipp, Julian; Thees, Hannes; Olbrich, Natalie; Pechlaner, Harald (2022): "Towards an Ecosystem of Hospitality: The Dynamic Future of Destinations". In: *Sustainability* 14 (2).
- Rave, Alexander; Fontaine, Pirmin; Kuhn, Heinrich (2023): "Drone Location and Vehicle Fleet Planning with Trucks and Aerial Drones." In: *European Journal of Operational Research* 308 (1), 113-130.
- Rogova, Natalia; Matta, Shashi (2022): "The role of identity in digital consumer behavior: A conceptual model and research propositions based on gender". In: *AMS Review* 13, 55 - 70.
- Rousset, Celia; Krause, Vinzenz (2021): "Crossing Disciplines: Investigating the Role and Relevance of Compassion-focused Leadership in Management." In: *5th Economics, Business & Organization Research Conference, Poland*.



Seeler, Sabrina; Zacher, Daniel; Pechlaner, Harald; Thees, Hannes (2021): "Tourists as Reflexive Agents of Change: Proposing a Conceptual Framework towards Sustainable Consumption." In: *Scandinavian Journal of Hospitality and Tourism*.

Voigt, Stefan; Frank, Markus; Fontaine, Pirmin; Kuhn, Heinrich (2022): "Hybrid Adaptive Large Neighborhood Search for Vehicle Routing Problems with Depot Location Decisions." In: *Computers & Operations Research* 146, 105856.

Voigt, Stefan; Frank, Markus; Fontaine, Pirmin; Kuhn, Heinrich (2023): "The Vehicle Routing Problem with Availability Profiles. In: *Transportation Science* 57 (2), 531-551.

Vosen, Eva; Wilhelm, Stefan; Habisch, André (2022): "Empowering Women as Key Change-makers: Why Female-Driven Social Innovation Matters". In: Ruthemeier, Alexander; Röder, Seda; Schröter, Kathleen; Plugmann, Philipp (ed.): *The Global Impact of Social Innovation: Disrupting Old Models and Patterns*. Cham, Switzerland: Springer. 217-234.

Wack, Eva (2022): *Online Background Checks in Personnel Decision-making: Practices, Challenges, and Ethical Recommendations*. Eichstätt; Ingolstadt, <https://nbn-resolving.org/urn:nbn:de:bvb:824-opus4-8098> (dissertation, 2023, Katholische Universität Eichstätt-Ingolstadt).

Wack, Eva; Habisch, André (2022): *Social Media Discontinuance: a Source of Discrimination?* SSRN.

Wihlenda, Michael; Brahm, Taiga; Habisch, André (2023) "Responsible Management Education: Social Entrepreneurial Competences of Civically-Engaged Students." In: *The International Journal of Management Education* 21 (1), 100756.

Winterstein, Julia; Habisch, André (2021a): "Is Local the New Organic? Empirical Evidence from German Regions." In: *British Food Journal* 123 (11), 3486-3501.

Winterstein, Julia; Habisch, André (2021b): "Organic and Local Food Consumption: A Matter of Age? Empirical evidence from the German market. " In: *ABAC journal* 41 (1), 26-42.

Winterstein, Julia (2022): "Nudging and Boosting towards Sustainable Food Choices: A Systematic Literature Review of Cognitively Oriented Measures". In: Ogunyemi, Kemi; Bursal, Vanessa (ed.): *Products for Conscious Consumers: Developing, Marketing and Selling Ethical Products*. Bingley: Emerald. 113-132.



Appendix 5: Brown-Bag Seminars

During the reporting period, the following brown-bag seminars were offered:

Winter Semester 2021/22:

- December 1, 2021, Ulf Zöllitz, University of Zurich, “Peers Affect Personality”
- December 8, 2021, Prof. Dr. Joachim Büschken, KU Eichstätt-Ingolstadt, WFI – Ingolstadt School of Management, “Better Information From Survey Data – Filtering Out State Dependence Using Eye-Tracking Data”

Summer Semester 2022:

- May 4, 2022 (virtual format), Barbara Biasi, Yale School of Management, “The Education-Innovation Gap”
- May 18, 2022 (in person), Christian Mandl, Deggendorf Institute of Technology, “Prescriptive Analytics for Commodity Storage Applications”
- July 6, 2022 (virtual format), Amin Nazifi, Birmingham Business School, “Spin it to win it! The Effectiveness of Gamification in Service Recovery”
- July 20, 2022 (in person), Yaron Lahav, Ben Gurion University, “Bubbles in Asset Markets and the Heterogeneity of Beliefs”

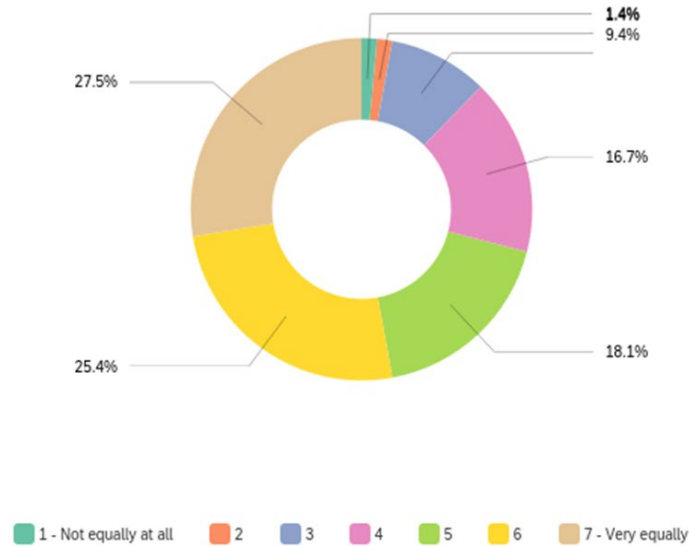
Winter Semester 2022/23:

- November 16, 2022, Tobias Otterbring, University of Agder, “Shapes, Stature, and Social Influence: Three Projects on Persuasive Phenomena in the Marketplace”
- December 7, 2022, Christina Pfeuffer, KU Eichstätt-Ingolstadt, MIDS, “Eye Movements as a Window to Cognition – How to Draw Inferences about Learning and Expectations from Eye Movements”
- February 1, 2023, Stefan Bauernschuster, Universität Passau, “The Impact of Margaret Sanger’s Birth Control Clinics on Early 20th Century U.S. Fertility and Mortality”



Appendix 6: Results of the Survey on Equality and Diversity

To what degree do you think people are treated equally at WFI?



Have you ever faced any discrimination based on gender, origin, culture at WFI?

