Exported Modules

BA-WM I - IIBP - Intensive International Business Program

General information	
Module Code	BA-WM I - IIBP
Unique Identifier	IntensIntBuA-01-BA-M
Module Leader(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de) Prof. Dr. Frosch-Wilke, Dirk (dirk.frosch-wilke@haw-kiel.de) Prof. Dr. Hardiman, Marco (marco.hardiman@haw-kiel.de) Prof. Dr. Dressler, Matthias (matthias.dressler@haw-kiel.de) Prof. Dr. Franke, Peter (peter.franke@haw-kiel.de)
Lecturer(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	Yes

Curricular relevance (according to examination regulations)
Study Subject: B.A. - BWL - Betriebswirtschaftslehre (letzte Aufnahme SoSe 2024) Module type: Wahlmodul Semester: 2, 3, 4, 5, 6, 7
Study Subject: B.Sc. - WINF 7 Sem. - Wirtschaftsinformatik (7 Sem.) Module type: Wahlmodul Semester: 3, 4, 5, 6, 7

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

The module is intended to be used for students that have successfully completed a short learning initiative, e.g. an international summer or winter school where a rigours and intensive academic program has been finalized.

A form of final individual assessment must have occurred in order to gauge a grade for each student.

The academic content will vary depending on the nature of the short learning initiative.

This module is not intended as a regular elective course that can be taken on campus in Kiel.

Content information

Content	The module is intended to be used for students that have successfully completed a short learning initiative, e.g. an international summer or winter school where a rigours and intensive academic program has been finalized.
	A form of final individual assessment must have occurred in order to gauge a grade for each student.
	The academic content will vary depending on the nature of the short learning initiative.
	This module is not intended as a regular elective course that can be taken on campus in Kiel.

Teaching formats of the courses

Teaching format	SWS
Projekt	2

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination

Examination prerequisites according to exam regulations	All preconditions for participation in the Intensive International Business Program as well as the exam conditions are determined on a case-by-case basis by the event organizers.
BA-WM I - IIBP - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

BA-WM II - BP - Business Psychology

General information

Module Code	BA-WM II - BP
Unique Identifier	BusPsych-01-BA-M
Module Leader(s)	Walsh, Stephen (stephen.walsh@haw-kiel.de)
Lecturer(s)	Walsh, Stephen (stephen.walsh@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	Yes

Curricular relevance (according to examination regulations)

Study Subject: B.A. - BWL - Betriebswirtschaftslehre (letzte Aufnahme SoSe 2024) Module type: Wahlmodul Semester: 2, 4, 5
Study Subject: B.A. - BWL BA - Betriebswirtschaftslehre Module type: Wahlmodul Semester: 5, 7
Study Subject: B.Sc. - WINF 7 Sem. - Wirtschaftsinformatik (7 Sem.) Module type: Wahlmodul Semester: 4, 5

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
On successful completion of the course students will: • have an understanding and have knowledge of the nature of management and its role in enhancing performance and its relationship to job satisfaction • be able to demonstrate an understanding of the nature of motivation, such as rewards, and of theories and processes which aim to predict how people will behave and perform in the workplace • understand tools for improving performance such as job redesign, job enrichment, empowerment, flexible working, including factors which affect quality of working life • be able to demonstrate an understanding of the ethical responsibilities of management in relation to the motivation of their staff teams • have an understanding how psychological theory and evidence relates to and can underpin practices and problem-solving in business and organisational contexts.
By completing this module, students will have an appreciation of disciplines and forms of professional practice beyond their own, and be able to draw connections between them.

Participating in this module, students will gain an appreciation of the differences between individuals which can affect work performance through centering on both themselves as the manager, and the employee as dependable co-worker, as well as being able to communicate clearly and effectively, in a range of forms, taking account of different audiences, cross-cultural and international awareness and diverse backgrounds.
Students will learn to think independently, analytically and creatively, so as to engage imaginatively with new areas of investigation, and will be able to demonstrate intellectual curiosity and responsiveness to challenges with initiative and resilience.

Content information

Content	Business psychology is the study of human behaviour in the work place. This module aims to provide students with know-how in the skills and understanding of how psychology is effective in the development of best business and management practice from a person-centred point of view, providing an insightful grounding into the psychology of individual and group behaviour at work. This module will equip future leaders and managers with the foundations of theoretical and practical skills, as well as related tools, in business psychological practice to manage people effectively and sympathetically, to understand the dynamics of human interaction in and with the workplace, to be able to utilise theory, concept and models to engage purposeful focus on organisational and personal motivation, performance and satisfaction.

In addition to regular lectures, students will also participate in seminar-tutorial-activity sessions where they will be encouraged to be adaptive, link concepts, apply theory to practice; engage in group discussions, problem solving exercises, and a variety of creative activities, such as from: Creative brainstorms; Poster-creating sessions; Article evaluation; Team building exercises; Quizzes; Presentations (mini and extended); Question-and-answer sessions; Case studies; Video discussions; Sharing personal experiences; Cognitive ability tests; Debates; Self-assessment; Peer review and assessment. |
| **Literature** | Reading material and/or links will be issued/delivered throughout the semester. |

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag + Übung	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None

BA-WM II - BP – Hausarbeit	Method of Examination: Hausarbeit Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes Remark: Students will be put into teams to work together on a semester paper that requires significant and relevant research into topics of business-related psychological theory.

Miscellaneous	
Recommended Prerequisites	A level of English language ability which will allow for: ° the understanding of psychological/academic texts ° effective communication in and outside of lectures - between team members and the lecturer ° appropriate delivery of a written academic (team) case study report.
Miscellaneous	Participation in the first lecture is mandatory. Exemption is only possible by prior arrangement and for exceptional circumstances (which can be proved). Regular attendance is recommended as the module is assessed by means of a written teamwork case study report. Dieses Wahlmodul gehört zur Gruppe der "Interdisziplinären Lehre" - BA-WM II.

MAACT-ABS - Advanced Business Simulation

General information	
Module Code	MAACT-ABS
Unique Identifier	AdvBusSim-01-MA-M
Module Leader(s)	Prof. Dr. Eisenschmidt, Karsten (karsten.eisenschmidt@haw-kiel.de)
Lecturer(s)	Prof. Dr. Eisenschmidt, Karsten (karsten.eisenschmidt@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel im Sommersemester
Language	Englisch
Recommended for international students	No
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)
Study Subject: M.Sc. - ACT - Financial Accounting, Controlling & Taxation (letzte Aufnahme WiSe 25/26)   Module type: Pflichtmodul   Semester: 1
Study Subject: M.Sc. - FACT - Financial Accounting, Controlling & Taxation   Module type: Pflichtmodul   Semester: 1

Qualification outcome
Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
Die für die Unternehmensführung erforderlichen Methoden und Instrumente werden in diesem Modul weitgehend als bekannt vorausgesetzt. Die Studierenden können das bis zu diesem Zeitpunkt des Studiums erworbene Wissen in komplexe, realitätsnahe Situationen übertragen und anwenden. Sie können alternative Lösungen bzw. Lösungsstrategien für dynamische Problemstellungen der strategischen und operativen Unternehmensführung entwickeln sowie verschiedene Lösungsverfahren testen und reflektieren. Wechselseitige Interdependenzen zwischen Entscheidungsbereichen sowie Zeitverzüge können von den Teilnehmern in konkreten (simulierten) Unternehmenssituationen angewendet und reflektiert werden.
Die Studierenden können die Anforderungen der strategischen und operativen Unternehmensführung in der unternehmerischen Praxis erkennen, reflektieren und erläutern. Sie können die erlernten Kenntnisse und Methoden anderer Fachmodule im Planspiel anwenden und zielgerichtet Entscheidungen unter Unsicherheit treffen.

Die Studierenden begreifen die eigene Rolle im Team. In regelmäßigen Team-Meetings vertreten sie argumentativ komplexe fachbezogene Probleme und Lösungen gegenüber ihren Teammitgliedern. Sie können die eigene Rolle (im Team) kompetent ausfüllen.

Die Studierenden können Arbeitsresultate in Präsentationen sowohl vor Fachfremden als auch vor Fachvertreterinnen und Fachvertretern vorstellen und verteidigen sowie diesbezüglich in Diskussionen eine theoretisch und methodisch fundierte Argumentation aufbauen.

Die Studierenden können vorhandene Schwächen und Stärken ihres bisherigen Lern- und Arbeitsverhaltens identifizieren. Sie können ihren Lernfortschritt vor dem Hintergrund ihrer Erfahrungen, insbesondere der Performance und dem Feedback im Unternehmensplanspiel reflektieren und bewerten.

Content information

Content	Die Studierenden werden in die Situation der Unternehmensleitung eines Unternehmens versetzt und stehen in Wettbewerb mit bis zu zehn vergleichbaren Unternehmen. Sie agieren dabei in Teams von zwei bis maximal fünf Teilnehmern. Es werden fortlaufend Entscheidungen in allen betriebswirtschaftlichen Funktions- und Entscheidungsbereichen auf strategischer und operativer Ebene getroffen. Dafür sind das bis dahin erworbene betriebswirtschaftliche Wissen sowie die entsprechenden fachlichen und methodischen Kompetenzen anzuwenden, auf die spezifische Situation zu übertragen und regelmäßig in Entscheidungen zu überführen. Nach jedem der simulierten Geschäftsjahre erhalten die Teilnehmer die jeweiligen Unternehmensergebnisse in Form eines umfangreichen Geschäftsberichtes, aus welchem sie unmittelbar die Konsequenzen ihres unternehmerischen Handelns erkennen können. Eine fortlaufende Lernkontrolle erfolgt primär über die Resultate des eigenen Handelns und der daraus resultierenden Unternehmensergebnisse, die in den Geschäftsberichten des simulierten Unternehmens von den Teilnehmern auszuwerten, zu analysieren und zu reflektieren sind. Durch das semesterbegleitend ausgelegte Feedback sowie die gesteuerte Reflektion durch die Betreuer wird dies zusätzlich unterstützt. Im Mittelpunkt des Moduls steht weniger die Vermittlung von neuem Wissen als vielmehr die Zusammenführung, Reflektion, Vernetzung, Anwendung und Vertiefung des bis dahin erworbenen Wissens in konkreten betriebswirtschaftlichen (Problem-/Entscheidungs-)Situationen. Zugleich werden das Erleben von Umfeld-Dynamik, der Umgang mit Komplexität sowie das Auseinandersetzen mit gruppendynamischen Prozessen unterstützt. Seitens der Studierenden wird daher ein grundlegendes Verständnis zu allen betriebswirtschaftlichen Funktions- und Entscheidungsbereichen (Rechnungswesen, Controlling, Personal, Beschaffung, Operations-Management, Marketing etc.) auf strategischer und operativer Ebene vorausgesetzt.
Literature	Ein umfangreiches Handbuch wird im LMS zur Verfügung gestellt, das die jeweiligen Unternehmen sowie die zu verwendende Software beschreibt. Weitere Unterlagen z.B. zur Beschreibung des unternehmerischen Umfeldes oder zu den Rahmenbedingungen jeder Simulationsrunde werden ebenfalls im LMS zur Verfügung gestellt. Baum, H.-G.; Coenenberg, A. G.; Günther, T.: Strategisches Controlling, 4. Auflage, Stuttgart 2007 Eckardt, G.H.: Business Management – Angewandte Unternehmensführung, 3. Auflage, Göttingen 2011.

Teaching formats of the courses

Teaching format	SWS
Projekt	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MAACT-ABS - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous

Recommended Prerequisites	Für den Kurs sind Grundlagen der ABWL, des Rechnungswesens, des Strategisches Managements und Marketings sowie der Produktionsplanung und -steuerung notwendig.
Miscellaneous	Im Studiengang Financial Accounting, Controlling & Taxation wird eine starke Vernetzung der Fachinhalte aus den verschiedenen Modulen angestrebt, um eine bessere Verankerung von Inhalten sowie ein fächerübergreifendes Problembewußtsein zu erreichen. Das Modul "Advanced Business Simulation" kombiniert duch seine interaktive und komplexe Ausgestaltung weitestgehend alle Fachdisziplinen der BWL. Die Studierenden erkennen die Interdependenzen der Funktionsbereiche (Rechnungswesen, Finanzierung, Controlling, Marketing, Personal, Einkauf,...) und müssen ihr erworbenes Wissen aus den verschiedenen Bereichen der BWL am Beispiel der konkreten Unternehmensführung anwenden. In Bezug auf das Zielbild des CFOs werden sie in der Simulation bereits jetzt mit dem konkreten Anforderungsprofil an den CFO bzw. des kaufmännsichen Leiter konfrontiert und müssen dessen Aufgabenpensum unter sich ändernden komplexen Umfeldbedingungen bearbeiten.

MAACT-MCON - Management Control

General information	
Module Code	MAACT-MCON
Unique Identifier	MgmtContr-01-MA-M
Module Leader(s)	Prof. Dr. Vanini, Ute (ute.vanini@haw-kiel.de)
Lecturer(s)	Prof. Dr. Vanini, Ute (ute.vanini@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel im Sommersemester
Language	Englisch
Recommended for international students	No
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: M.Sc. - ACT - Financial Accounting, Controlling & Taxation (letzte Aufnahme WiSe 25/26)
Module type: Pflichtmodul
Semester: 1, 2

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

Die Studierenden können die grundlegenden Begriffe, Konzepte, Instrumente und Theorien der Management Control (Unternehmenssteuerung) beschreiben. Sie können verschiedene Ansätze der Management Control voneinander abgrenzen, Anwendungsprämissen benennen, mögliche Verhaltenseffekte abschätzen und ihre Bedeutung insbesondere in einer unsicheren Unternehmensumwelt bewerten. Besondere Schwerpunkte werden auf Ansätze nicht nur einer finanziellen sondern integrierten nachhaltigen Unternehmenssteuerung, einschließlich des Performance Measurement und der Gestaltung von Anreizsystemen gelegt.
Students are able to describe the basic definitions, concepts, instruments and theories of management control. They are able to differentiate between different management control alternatives, name their assumptions and evaluate their behavioral effects and their relevance especially in an uncertain environment. The module focusses not only on financial but also on integrated sustainable results control, including performance measurement and the design of incentive systems.

Die Studierenden können für ausgewählte Probleme der Unternehmenssteuerung geeignete Instrumente auswählen, diese auf Grundlage der gegebenen und selbst recherchierten Informationen zur Problemlösung anwenden und auf Grundlage ihrer Ergebnisse Managementempfehlungen ableiten. Auf der Grundlagen ihrer Analysen können sie die Anwendungsmöglichkeiten und –grenzen der Instrumente - insbesondere aus einer nachhaltigen Unternehmensführung - kritisch reflektieren.
Students are able to choose an adequate instrument for the solution of a given control problem, apply the instrument on the basis of given or self-researched information and derive management recommendations Based on their analysis they are able to reflect assumptions and boundaries of instrument application, especially against the requirements of a sustainability management.

Die Studierende können eine grundlegende Problemstellung, ihre Vorgehensweise und ihre Problemlösung mündlich präsentieren und kritisch diskutieren.
Students are able to orally present their problem, their problem-solving approach and their problem solution and to discuss it critically.

keine (None)

Content information

Content	I. Introduction to Management Control 1. Management and Control 2. Theoretical Foundations of Management Control 3. Management Control Alternatives and their Effects II. Management Control Systems 1. Financial Results Control Systems 2. Performance Measurement Issus and their Effects 3. Sustainability Management Accounting and Control 4. Design of Incentive Systems III. Influence Factors on Management Control Systems
Literature	Groot, T./Selto, F. (2013). Advanced Management Accounting, Harlow/UK. Merchant, K.A./Van der Stede, W.A. (2017). Management Control Systems – Performance Measurement, Evaluation and Incentives, 3rd Edition, Harlow/UK. Vanini, U./Krolak, T./Langguth, H. (2019). Controlling, 2. Aufl., Stuttgart. Weitere Literatur wird jedes Semester aktuell benannt und den Studierenden über Moodle bekannt gegeben.

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag + Übung	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MAACT-MCON - Klausur	Method of Examination: Klausur Duration: 120 Minutes Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous

Recommended Prerequisites	Fach- und Methodenwissen grundlegender Controllingkonzepte und -Instrumente zur Entscheidungsunterstützung, insbesondere der Kostenrechnung, der Preisgestaltung, der Budgetierung und Investitionsrechnung, erforderlich. Basis knowledge of concepts and instruments of management accounting for decision making, especially cost accounting, product costing and pricing, budgeting and capital budgeting is required.
Miscellaneous	Es wird erwartet, dass die Studierenden regelmäßig Aufgaben als Hausaufgabe bearbeiten und ihre Lösungen im Rahmen des Kurses präsentieren. Für eingereichte Aufgaben können Extrapunkte für die Klausur erworben werden. Es werden Bezüge zu anderen Modulen des Studiengangs hergestellt, insbesondere zu den Modulen Führung und Entscheidung (Auseinandersetzung mit den Begriffen Führung und Führungsunterstützung) sowie Risiko- und Krisenmanagement (Auseinandersetzung mit Risiken der Unternehmensführung). Zudem werden typische Managemententscheidungen aus einer Nachhaltigkeitsperspektive betrachtet. It is expected that students regularly attend class, prepare exercises as homework and present and discuss their solutions in class. For uploading and presenting their solutions, students can receive extra points for the written exam. References are made with respect to other modules especially Management and Decision and Risk and Crisis Management.

MAACT-MCS - Management Control and Sustainability

General information	
Module Code	MAACT-MCS
Unique Identifier	MgmtContrSus-01-MA-M
Module Leader(s)	Prof. Dr. Vanini, Ute (ute.vanini@haw-kiel.de)
Lecturer(s)	Prof. Dr. Vanini, Ute (ute.vanini@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel im Sommersemester
Language	Englisch
Recommended for international students	No
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: M.Sc. - FACT - Financial Accounting, Controlling & Taxation
Module type: Pflichtmodul
Semester: 1

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

Die Studierenden können die grundlegenden Begriffe, Konzepte, Instrumente und Theorien der Management Control (Unternehmenssteuerung) beschreiben. Sie können verschiedene Ansätze der Management Control voneinander abgrenzen, Anwendungsprämissen benennen, mögliche Verhaltenseffekte abschätzen und ihre Bedeutung insbesondere in einer unsicheren Unternehmensumwelt bewerten. Besondere Schwerpunkte werden auf Ansätze nicht nur einer finanziellen sondern integrierten nachhaltigen Unternehmenssteuerung, einschließlich des Performance Measurement und der Gestaltung von Anreizsystemen gelegt.
Students are able to describe the basic definitions, concepts, instruments and theories of management control. They are able to differentiate between different management control alternatives, name their assumptions and evaluate their behavioral effects and their relevance especially in an uncertain environment. The module focusses not only on financial but also on integrated sustainable results control, including performance measurement and the design of incentive systems.

Die Studierenden können für ausgewählte Probleme der Unternehmenssteuerung geeignete Instrumente auswählen, diese auf Grundlage der gegebenen und selbst recherchierten Informationen zur Problemlösung anwenden und auf Grundlage ihrer Ergebnisse Managementempfehlungen ableiten. Auf der Grundlagen ihrer Analysen können sie die Anwendungsmöglichkeiten und –grenzen der Instrumente - insbesondere aus einer nachhaltigen Unternehmensführung - kritisch reflektieren.
Students are able to choose an adequate instrument for the solution of a given control problem, apply the instrument on the basis of given or self-researched information and derive management recommendations Based on their analysis they are able to reflect assumptions and boundaries of instrument application, especially against the requirements of a sustainability management.

Die Studierende können eine grundlegende Problemstellung, ihre Vorgehensweise und ihre Problemlösung mündlich präsentieren und kritisch diskutieren.
Students are able to orally present their problem, their problem-solving approach and their problem solution and to discuss it critically.

keine (None)

Content information

Content	I. Introduction to Management Control
	1. Management and Control
	2. Theoretical Foundations of Management Control
	3. Management Control Alternatives and their Effects
	II. Management Control Systems
	1. Financial Results Control Systems
	2. Performance Measurement Issus and their Effects
	3. Sustainability Management Accounting and Control
	4. Design of Incentive Systems
	III. Influence Factors on Management Control Systems
Literature	Groot, T./Selto, F. (2013). Advanced Management Accounting, Harlow/UK. Merchant, K.A./Van der Stede, W.A. (2017). Management Control Systems – Performance Measurement, Evaluation and Incentives, 3rd Edition, Harlow/UK. Vanini, U./Krolak, T./Langguth, H. (2019). Controlling, 2. Aufl., Stuttgart.
	Weitere Literatur wird jedes Semester aktuell benannt und den Studierenden über Moodle bekannt gegeben.

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag + Übung	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MAACT-MCS - Klausur	Method of Examination: Klausur Duration: 120 Minutes Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous

Recommended Prerequisites	Fach- und Methodenwissen grundlegender Controllingkonzepte und -Instrumente zur Entscheidungsunterstützung, insbesondere der Kostenrechnung, der Preisgestaltung, der Budgetierung und Investitionsrechnung, erforderlich. Basis knowledge of concepts and instruments of management accounting for decision making, especially cost accounting, product costing and pricing, budgeting and capital budgeting is required.
Miscellaneous	Es wird erwartet, dass die Studierenden regelmäßig Aufgaben als Hausaufgabe bearbeiten und ihre Lösungen im Rahmen des Kurses präsentieren. Für eingereichte Aufgaben können Extrapunkte für die Klausur erworben werden. Es werden Bezüge zu anderen Modulen des Studiengangs hergestellt, insbesondere zu den Modulen Führung und Entscheidung (Auseinandersetzung mit den Begriffen Führung und Führungsunterstützung) sowie Risiko- und Krisenmanagement (Auseinandersetzung mit Risiken der Unternehmensführung). Zudem werden typische Managemententscheidungen aus einer Nachhaltigkeitsperspektive betrachtet. It is expected that students regularly attend class, prepare exercises as homework and present and discuss their solutions in class. For uploading and presenting their solutions, students can receive extra points for the written exam. References are made with respect to other modules especially Management and Decision and Risk and Crisis Management.

MAACT-WPRÜ - Wirtschaftsprüfung

MAACT-WPRÜ - External Auditing

General information

Module Code	MAACT-WPRÜ
Unique Identifier	ExtAudit-01-MA-M
Module Leader(s)	Prof. Dr. Eisenschmidt, Karsten (karsten.eisenschmidt@haw-kiel.de) Prof.Dr. Pasternack, Nyls-Arne (nyls-arne.pasternack@haw-kiel.de)
Lecturer(s)	Prof. Dr. Eisenschmidt, Karsten (karsten.eisenschmidt@haw-kiel.de) Prof.Dr. Pasternack, Nyls-Arne (nyls-arne.pasternack@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel im Sommersemester
Language	Englisch
Recommended for international students	No
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: M.Sc. - ACT - Financial Accounting, Controlling & Taxation (letzte Aufnahme WiSe 25/26) Module type: Pflichtmodul Semester: 1
Study Subject: M.Sc. - FACT - Financial Accounting, Controlling & Taxation Module type: Pflichtmodul Semester: 1

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

Die Studierenden kennen
- die charakteristischen Merkmale der Berufsstände des wirtschaftlichen Prüfungswesens sowie die diesbezüglichen Entwicklungen in Theorie und Praxis,
- die Standes- und Fachorganisationen, die Grundsätze einer ordnungsgemäßen Prüfung, die rechtlichen Grundlagen und die Verantwortlichkeiten im wirtschaftlichen Prüfungswesen sowie die Maßnahmen der Qualitätssicherung und Qualitätskontrolle,
- den risikoorientierten Prüfungsansatz und können diesen sowohl allgemein als auch an konkreten praktischen Beispielen erläutern,
- die einzelnen Jahresabschlussaussagen und können diese beschreiben,
- die Grundlagen der Auftragsannahme, der Prüfungsplanung und der Prüfungsdurchführung und können diese darstellen,
- die verschiedenen Prüfungsmethoden und können deren Vor- und Nachteile an konkreten Beispielen erklären.

Die Studierenden wissen, wie Prüfungsurteile zu Stande kommen und wie die relevanten Prüfungsergebnisse extern sowie intern kommuniziert werden.

Die Studierenden können
- Jahresabschlussrisiken an konkreten Fallbeispielen identifizieren und beurteilen,
- den risikoorientierten Prüfungsansatz in der Praxis anwenden,
- eine Abschlussprüfung inhaltlich strukturieren, risikorelevante Themengebiete in Jahresabschlüssen identifizieren und geeignete Methoden zur Erlangung von adäquaten Prüfungsnachweisen auswählen sowie in der Praxis anwenden,
- erlangte Prüfungsnachweise überprüfen und evaluieren sowie eine aggregierte Einschätzung zum Erfolg einer Abschlussprüfung eines Unternehmens abgeben,
- ihre Prüfungsergebnisse dokumentieren und einen Prüfungsbericht anfertigen.

Die Studierenden können
- Arbeitsresultate zur Jahresabschlussprüfung in Präsentationen sowohl vor Fachfremden als auch vor Fachvertreterinnen und Fachvertretern vorstellen und verteidigen sowie
- diesbezüglich in Diskussionen eine theoretisch und methodisch fundierte Argumentation aufbauen.

Die Studierenden
- begründen das eigene berufliche Handeln mit theoretischem und methodischem Wissen, welches auf den Grundsätzen einer rechtskonformen und adäquaten Jahresabschlussprüfung basiert,
- reflektieren die eigenen Einstellungen/Befindlichkeiten/Werte/Überzeugungen/Haltungen und/oder Fähigkeiten vor dem Hintergrund des theoretischen und methodischen Wissens zur Jahresabschlussprüfung,
- reflektieren die eigene professionelle Identität und können die eigenen beruflichen Entscheidungen angesichts gesellschaftlicher Erwartungen und Folgen begründen, bewerten und ggf. revidieren und
- reflektieren die eigene professionelle Identität und können die eigenen Stärken gegenüber (fachfremden) Personen an einem praxisorientierten Beispiel erklären.

Content information

Content	1 Ökonomische Probleme des Prüfungswesens und ihre Lösungsansätze 2 Prüfungsprozess 2.1 Rahmenbedingungen 2.2 Auftragsannahme und Prüfungsplanung 2.3 Methoden zur Erlangung von Prüfungsnachweisen 2.4 Fraud und Going Concern 2.5 Urteilsbildung, Berichterstattung und Dokumentation 2.6 Interne und externe Qualitätssicherung 2.7 Prüfung spezifischer Rechnungslegungsbestandteile 2.8 Prüfungsspezifische Besonderheiten 3 Weitere Prüfungsleistungen Im Studiengang Financial Accounting, Controlling & Taxation wird eine starke Vernetzung der Fachinhalte aus den verschiedenen Modulen angestrebt, um eine bessere Verankerung von Fachinhalten sowie ein fächerübergreifendes Problembewußtsein zu erreichen. Am Beispiel des Moduls "Wirtschaftsprüfung" werden unter anderem Bezüge zum Modul "IFRS und Konzernrechnungslegung" hergestellt. So wird dort die praktische Durchführung eines Impairmenttests (IAS 36) anhand einer Fallstudie aus Sicht des Erstellers behandelt. Hierfür werden Inhalte des Moduls Unternehmensbewertung und Kapitalmarkttheorie (CAPM, WACC-Verfahren,...) herangezogen und ein Impairmenttest erstellt. Das Modul "Wirtschaftsprüfung" blickt nun aus Sicht des Wirtschaftsprüfers und des risikoorientierten Prüfungsansatzes auf dieses Thema. Insb. die Problematik einer mangelnden Abschreibungspolitik der Ersteller und potentieller Risiken für die Jahresabschlussaussagen (Existence and Accuracy) sowie das Testat werden an diesem Beispiel modulübergreifend analysiert und evaluiert.

Literature	Marten/Quick/Ruhnke: Wirtschaftsprüfung: Grundlagen des betriebswirtschaftlichen Prüfungswesens nach nationalen und internationalen Normen; 6. Auflage; Stuttgart 2020
	Institut der Wirtschaftsprüfer: WP Handbuch: Wirtschaftsprüfung und Rechnungslegung; 19. Auflage; Düsseldorf 2025
	Zudem werden Gesetzestexte, wie das HGB und die IAS/IFRS, sowie die IDW Prüfungsstandards und -hinweise und die International Standards on Auditing (ISA) benötigt. Neben der Grundlagenliteratur sowie den Gesetzestexten sind wissenschaftliche Aufsätze in diversen Fachzeitschriften relevant.
	Weitere Literatur wird in der Veranstaltung bekanntgegeben.

Teaching formats of the courses

Teaching format	SWS
Seminar	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MAACT-WPRÜ - Präsentation	Method of Examination: Präsentation Duration: 45 Minutes Weighting: 40% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes
MAACT-WPRÜ - Klausur	Method of Examination: Klausur Duration: 120 Minutes Weighting: 60% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous

Recommended Prerequisites	Grundlagen der handelsrechtlichen Bilanzierung sowie Kenntnisse der IFRS Rechnungslegung.
Miscellaneous	In das Seminar wird versucht, einen Praxisworkshop zu integrieren.
	Die Themen für die Vorträge werden in der ersten Vorlesungswoche bekanntgegeben. Die Zulosung der Teilnehmer zu den Vorträgen bzw. zu den Gruppenvorträgen erfolgt durch die Dozenten.
	Bitte melden Sie sich für den Kurs in Moodle an. Die Kommunikation läuft über den Moodle-Kurs bzw. im Kurs.

MADBM-AO - Arbeits- und Organisationsformen der Zukunft (Digitales Transformation Management 1)

MADBM-AO - Work and organizational forms of the future (Digital Transformation Management 1)

General information	
Module Code	MADBM-AO
Unique Identifier	ArbOrgFormZ1-01-MA-M
Module Leader(s)	Prof. Dr. Kürtz, Klaas Ole (klaas.o.kuertz@haw-kiel.de)
Lecturer(s)	Prof. Dr. Kürtz, Klaas Ole (klaas.o.kuertz@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	No
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)
Study Subject: M.A. - DBM - Digital Business Management (Aufnahme bis SoSe 25) Module type: Pflichtmodul Semester: 2

Qualification outcome
Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
The students - are familiar with basic trends in the field of technology as well as the management of technologies and innovation, - are familiar with the risks and potentials of technological trends based on their own experiences, observations supplemented by literature reviews, scientific research and professional exchange with experts, thought leaders, researchers and/or practitioners in this field.
The students - can precisely analyze and understand a technology, a technological trend, or a trend in the field of technology management, - can competently present, explain with reference to practice, and evaluate the risks and benefits of technological trends for companies in a comparative manner, - can derive implications for organizations, including options for action for managers and decision-makers in organizations, - can outline goal-oriented and practical solutions for the use of technological trends and the necessary organizational change or development.
The students will be able to - conduct their own critical evaluation and reflection on the technology, its opportunities and risks, and develop a well-founded assessment; - outline goal-oriented and practical solutions for utilizing technological trends and the necessary organizational change or development; - develop their presentation and teamwork skills through the use of visualization, presentation, and communication techniques.

The students
- can identify relevant research questions,
- can think holistically and cross-disciplinarily in networked and highly dynamic organizational contexts,
- develop design competence for future-oriented technology and/or organizational development.

Content information

Content	1. Which technologies, tools, techniques, or approaches are currently perceived as trends, modern, innovative, or disruptive?
	2. How can these trends be effectively implemented within an organization or organizations—i.e., under what conditions, what is the benefit/risk assessment?
	3. What challenges must be overcome during the corresponding change processes? What skills are required of employees and managers? How can these skills be taught and acquired?
	Important note: This course content is strongly dependant on current developments and new technologies in each semester.
	#technologytrends #innovation #changemanagement #leadership #futureskills
Literature	Sources depend on the specific seminar topics; independent literature research is a learning objective for students. For an introduction to the topic, here is a selection of examples:
	Bernard Marr: Tech Trends in Practice – The 25 Technologies that are Driving the 4th Industrial Revolution; Wiley, 2021
	Alexander Osterwalder, Yves Pigneur, Fred Etiemble, Alan Smith: The Invincible Company – So schaffen Sie eine Kultur der Innovation und Transformation, die Ihr Unternehmen unbesiegbar macht; Campus, 2020
	Joe Tidd, John R. Bessant: Managing Innovation – Integrating Technological, Market and Organizational Change; Wiley & Sons, 2020
	Latest reports on technology trends, e.g., McKinsey & Company's annual "Technology Trends Outlook", e.g., https://www.mckinsey.com/capabilities/tech-and-ai/our-insights/the-top-trends-in-tech

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag	1
Seminar	1

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MADBM-AO - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes Remark: Presentation as part of the seminar, for which presentation slides (potentially including a short demo) and an accompanying research paper are to be created.

Miscellaneous

Miscellaneous	Based on the presented trends, students will select one of the trends (in collaboration with the professor) and conduct a scientifically sound and thorough analysis of its technical background, potential use (e.g., benefits and risks), as well as a nuanced personal assessment. Critical reflection and original ideas for the further development of the selected trend are highly encouraged. Note: Specific examination requirements, module requirements, and topic selection will be explained and agreed upon with the participants during the first session. As a successor to this module, the module "Technology Trends in Organisations" has been offered since the winter semester of 2025/2026. // Als Nachfolge für diese Veranstaltung wird seit Wintersemester 2025/2026 das Modul "Technology Trends in Organisations" angeboten.

MADBM-CHM - Change Management

General information

Module Code	MADBM-CHM
Unique Identifier	ChngMgmt-01-MA-M
Module Leader(s)	Prof. Dr. Kühn, Christopher (christopher.kuehn@haw-kiel.de)
Lecturer(s)	Prof. Dr. Kühn, Christopher (christopher.kuehn@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: M.A. - DBM - Digital Business Management (Aufnahme ab WiSe 25/26)
Module type: Pflichtmodul
Semester: 2

Study Subject: M.A. - DBM - Digital Business Management (Aufnahme bis SoSe 25)
Module type: Pflichtmodul
Semester: 2

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

On completion of the course, students:
>> understand the importance of change management in the digital transformation context, are familiar with different theories and concepts as well as practical implications of change management

On completion of the course, students:
>> can practically apply change management concepts and measures, identifying and overcoming barriers to change in enterprises of all sizes as part of driving a digital transformation

On completion of the course, students:
>> know how to support and guide executives in setting up a change management program to support the digital transformation, and work together with professional from communication departments to execute change management measures

On completion of the course, students:
>> can critically evaluate the deployment of change management measures based on applied scientific concepts

Content information

Content	#ChangeManagement - Triggers and Barriers of Change - Success Factor Model of Change Management: - Person (#Leadership) - #Vision & Motivating Goals - #Communication - #Participation - #Integration - #Re-Education - #ProjectManagement - #Consultation - #Evolution
Literature	Exemplary literature: Lauer, T. (2021): Change Management. Fundamentals and Success Factors. Springer: Berlin, Heidelberg. Kotter, J. et. al (2021): Change: How Organizations Achieve Hard-to-Imagine Results in Uncertain and Volatile Times. Hoboken, NJ: Wiley. Stark, J. (2020): Digital Transformation of Industry. Cham: Springer Nature Switzerland. / Stark, J. (2025): Digital Transformation of Industry. 2. Aufl. Cham: Springer Nature Switzerland. Minto, B. (2010): The pyramid principle. Logic in writing and thinking. Financial Times Prentice Hall: London. Additional recommended reading will be announced on Moodle.

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag + Übung	2

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MADBM-CHM - Klausur	Method of Examination: Klausur Duration: 60 Minutes Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

MADBM-DM - Digital Marketing

General information

Module Code	MADBM-DM
Unique Identifier	DigMarkA-01-MA-M
Module Leader(s)	Prof. Dr. Hardiman, Marco (marco.hardiman@haw-kiel.de)
Lecturer(s)	Prof. Dr. Hardiman, Marco (marco.hardiman@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: M.A. - BWL Lehre NB - Betriebswirtschaftslehre für Nicht-Betriebswirt*innen Module type: Wahlmodul Semester: 3
Study Subject: M.A. - DBM - Digital Business Management (Aufnahme ab WiSe 25/26) Module type: Pflichtmodul Semester: 1
Study Subject: M.A. - DBM - Digital Business Management (Aufnahme bis SoSe 25) Module type: Pflichtmodul Semester: 1
Study Subject: M.Sc. - WING - Wirtschaftsingenieurwesen (Aufnahme ab WiSe 25_26) Module type: Wahlmodul Semester: 2, 3
Study Subject: M.Sc. - WIW - Wirtschaftsingenieurwesen (Aufnahme bis SoSe 25) Module type: Wahlmodul Semester: 2, 3

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
On completion the course, students >> can explain basic terms as well as conceptual approaches and procedures in digital marketing; >> are able to evaluate and compare advantages and disadvantages as well as limits and possibilities of different methods and models of digital marketing; and >> are able to weigh up alternative solutions or solution strategies for different challenges of digital marketing in a context-related way.

On completion the course, students
>> are able to identify, explain, describe and solve (operational) requirements in digital marketing;
>> are able to apply analytical methods of digital marketing in real-life practical cases as well as to develop an operative digital marketing plan;
>> are able to evaluate and interpret subject-related data of digital marketing and to gain target group-specific insights; and
>> are able to create a successful strategic orientation for real cases by applying scientific methods.

On completion the course, students
>> can share their opinions and approaches among experts; and
>> can communicate their results in form of presentations and reports.

On completion the course, students
>> can reflect the correctness of technical and practical statements of digital marketing situatively; and
>> can independently work on open tasks in digital marketing settings.

Content information

Content	Businesses have been facing a fundamental change in the last decades. Customers interact with companies, brands, and each other in more ways and more intensely than ever before. They have been more socially connected than they ever have been. Consumers expect more from companies and brands, and information reaches them faster.
	These developments caused a major shift towards human-centric marketing. The rise of digital technologies has thus fundamentally changed the way companies craft marketing strategies and how marketing creates, communicates, delivers, and exchanges value to customers. In light of these fundamental changes, the overarching goal of this course is to establish a perspective on digital marketing strategies companies can employ to occupy a sustainable position in the age of social, digital, and mobile.
	This course will equip students with the relevant knowledge, perspectives, and practical skills required to develop marketing strategies that leverage the opportunities offered by digital technologies for achieving business and marketing goals. The emphasis of this course is on understanding what various digital platforms and tools offer to companies, how to build digital marketing strategies in order to have a solid foundation from which to evaluate opportunities in the digital economy.
	Schlagworte: #DigitalesMarketing #Marketingstrategie #Marketinganalyse #SWOT #PEST #Marketingziele #Geschäftsmodelle #Websites #Marketing-Mix #Mikroanalyse #Makroanalyse #Evaluation #Marketingcontrolling
Literature	Chaffey/Ellis-Chadwick: Digital Marketing (Pearson) (current edition)

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag + Übung	2

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination	
Examination prerequisites according to exam regulations	Anmeldung beim Prüfungsamt für „sonstige Prüfungsformen".
MADBM-DM – Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous	
Recommended Prerequisites	>> Fluent in Englisch >> Basic knowledge in strategic management >> Basic knowledge in marketing
Miscellaneous	Please enroll in our Moodle course. All needed information will be posted on Moodle. Please check the corresponding Moodle course regularly! Available places for participation as an elective course are limited.

MADBM-SM - Sustainability Management

General information	
Module Code	MADBM-SM
Unique Identifier	SustainMgmt-01-MA-M
Module Leader(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Lecturer(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	Yes

Curricular relevance (according to examination regulations)
Study Subject: M.A. - BWL Lehre NB - Betriebswirtschaftslehre für Nicht-Betriebswirt*innen Module type: Wahlmodul Semester: 3
Study Subject: M.A. - DBM - Digital Business Management (Aufnahme ab WiSe 25/26) Module type: Pflichtmodul Semester: 2

Qualification outcome
Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
The course explores the intersection of sustainability and digitalization, a.k.a. Twin Transformation, and equips students with competencies and knowledge of how to transform and manage digital solutions in diverse sectors. Students will analyse the challenges and opportunities associated with attempting to harmonize a sustainability agenda with capitalistic for-profit company motives and create digital solutions that can act as resourceful vehicles promoting synergies between efficiency and sustainability. As such, students will develop methods of how digital innovation can facilitate the transition towards sustainable economies and societies both within the private for-profit sector as well as public domains that seek efficiency gains.

Upon successful completion of this course, students will be able to:

1. Understand and Explain the concept of twin transformation and its significance in advancing both sustainability and digitalization concurrently.

2. Analyze the Interdependencies between digital technologies and sustainable development goals, and how they can mutually reinforce each other.

3. Develop Strategies and Solutions for twin transformation initiatives in various sectors, promoting both digital efficiency and sustainability goals.

4. Evaluate Case Studies that demonstrate successful integration of digital and sustainable practices, highlighting key factors for success.

5. Utilize Digital Tools to Innovate and enhance sustainability across organizational processes and community initiatives.

6. Communicate the benefits and challenges of pursuing a twin transformation approach to diverse stakeholders, including policymakers, businesses, and the public.

Emphasis is placed on students being able to speak competently about sustainability in general and be able to demonstrate expertise levels of knowledge within specific chosen areas of sustainability and the Twin Transformation process. Further, students should be able to present complex findings in a logical, educational and interesting manner for audience members that is factually precise and be proficient in communicating the importance and benefits of sustainable digital initiatives to various stakeholders. Part of this involves being able to create compelling narratives that advocate for digital sustainability.

Upon completing the course students should have developed a range of professional competencies that integrate sustainability with digital initiatives and that promote strong problem-solving skills to address complex challenges at the intersection of digitalization and sustainability. Students should feel confident about being able to enter an organization and propose digital solutions that are appropriately assessed and that promote a sustainability initiative.

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Kiel University of Applied Sciences

Content information

Content	Special emphasis is placed on 2 core areas: 1. Achieving a holistic understanding of our natural environmental and social limitations. The first part of the course is devoted to portraying the status-quo of our environmental and, to a lesser extent, societal damages that our current take-make-waste business models produce. This includes but is not limited to: • Population growth and natural limitations • Demographic changes • Wealth distribution and the double divide • Greenhouse gases and climate change • Assessments of scientific data, e.g. Keeling Curve • Political and Business responses to climate change • Energy use and limited resources • The materials economy • The cycle of distrust and its potential dangers And subsequently exploring the solutions that do exist and how they are currently implemented and their effectiveness levels, e.g. Emissions Trading Systems. 2. The second part of the course delves into specific areas chosen by the students that are ripe for a digital transformation where further efficiency gains can be achieved through a twin transformation process. Here students develop practical solutions to current problems that they identify themselves.
Literature	Literature and articles will be provided in class. However, in advance, it is recommended to have read: "Green Swans: The Coming Boom in Regenerative Capitalism" Author: John Elkington Kovacic, Z., García Casañas, C., Argüelles, L., Yáñez Serrano, P., Ribera-Fumaz, R., Prause, L., & March, H. (2024). The twin green and digital transition: High-level policy or science fiction? Environment and Planning E, 7(6), 2251-2278. https://doi.org/10.1177/25148486241258046

Teaching formats of the courses

Teaching format	SWS
Seminar	2

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination

Examination prerequisites according to exam regulations	None

MADBM-SM – Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes Remark: The final grade consists of 1 mid-term assignment and presentation (25%) and a final assignment (75%) to be delivered at the end of the semester.

MADBM-TTO - Technology Trends in Organisations

General information

Module Code	MADBM-TTO
Unique Identifier	TechTrendsOr-01-MA-M
Module Leader(s)	Prof. Dr. Kürtz, Klaas Ole (klaas.o.kuertz@haw-kiel.de)
Lecturer(s)	Prof. Dr. Kürtz, Klaas Ole (klaas.o.kuertz@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: M.A. - DBM - Digital Business Management (Aufnahme ab WiSe 25/26)
Module type: Pflichtmodul
Semester: 2

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

The students
- are familiar with basic trends in the field of technology as well as the management of technologies and innovation,
- are familiar with the risks and potentials of technological trends based on their own experiences, observations supplemented by literature reviews, scientific research and professional exchange with experts, thought leaders, researchers and/or practitioners in this field.

The students
- can precisely analyze and understand a technology, a technological trend, or a trend in the field of technology management,
- can competently present, explain with reference to practice, and evaluate the risks and benefits of technological trends for companies in a comparative manner,
- can derive implications for organizations, including options for action for managers and decision-makers in organizations,
- can outline goal-oriented and practical solutions for the use of technological trends and the necessary organizational change or development.

The students will be able to
- conduct their own critical evaluation and reflection on the technology, its opportunities and risks, and develop a well-founded assessment;
- outline goal-oriented and practical solutions for utilizing technological trends and the necessary organizational change or development;
- develop their presentation and teamwork skills through the use of visualization, presentation, and communication techniques.

The students
- can identify relevant research questions,
- can think holistically and cross-disciplinarily in networked and highly dynamic organizational contexts,
- develop design competence for future-oriented technology and/or organizational development.

Content information

Content	1. Which technologies, tools, techniques, or approaches are currently perceived as trends, modern, innovative, or disruptive?

2. How can these trends be effectively implemented within an organization or organizations—i.e., under what conditions, what is the benefit/risk assessment?

3. What challenges must be overcome during the corresponding change processes? What skills are required of employees and managers? How can these skills be taught and acquired?

Important note: This course content is strongly dependant on current developments and new technologies in each semester.

#technologytrends #innovation #changemanagement #leadership #futureskills |
| **Literature** | Sources depend on the specific seminar topics; independent literature research is a learning objective for students. For an introduction to the topic, here is a selection of examples:

Bernard Marr: Tech Trends in Practice – The 25 Technologies that are Driving the 4th Industrial Revolution; Wiley, 2021

Alexander Osterwalder, Yves Pigneur, Fred Etiemble, Alan Smith: The Invincible Company – So schaffen Sie eine Kultur der Innovation und Transformation, die Ihr Unternehmen unbesiegbar macht; Campus, 2020

Joe Tidd, John R. Bessant: Managing Innovation – Integrating Technological, Market and Organizational Change; Wiley & Sons, 2020

Latest reports on technology trends, e.g., McKinsey & Company's annual "Technology Trends Outlook", e.g., https://www.mckinsey.com/capabilities/tech-and-ai/our-insights/the-top-trends-in-tech |

Teaching formats of the courses

Teaching format	SWS
Seminar	1
Lehrvortrag	1

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MADBM-TTO - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes Remark: Presentation as part of the seminar, for which presentation slides (potentially including a short demo) and an accompanying research paper are to be created.

Miscellaneous

| **Miscellaneous** | Based on the presented trends, students will select one of the trends (in collaboration with the professor) and conduct a scientifically sound and thorough analysis of its technical background, potential use (e.g., benefits and risks), as well as a nuanced personal assessment. Critical reflection and original ideas for the further development of the selected trend are highly encouraged.

Note: Specific examination requirements, module requirements, and topic selection will be explained and agreed upon with the participants during the first session.

The module was first offered in the winter semester of 2025/2026 as a successor to the module "Work and organizational forms of the future". // Die Veranstaltung wurde erstmal zum Wintersemester 2025/2026 angeboten als Nachfolge für das Modul "Arbeits- und Organisationsformen der Zukunft". |

MADBM-UE - Unternehmensethik

MADBM-UE - Management Ethics

General information	
Module Code	MADBM-UE
Unique Identifier	MgmtEthicsA-01-MA-M
Module Leader(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Lecturer(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)
Study Subject: M.A. - DBM - Digital Business Management (Aufnahme bis SoSe 25)   Module type: Pflichtmodul   Semester: 2

Qualification outcome
Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
The course explores the intersection of sustainability and digitalization, a.k.a. Twin Transformation, and equips students with competencies and knowledge of how to transform and manage digital solutions in diverse sectors. Students will analyse the challenges and opportunities associated with attempting to harmonize a sustainability agenda with capitalistic for-profit company motives and create digital solutions that can act as resourceful vehicles promoting synergies between efficiency and sustainability. As such, students will develop methods of how digital innovation can facilitate the transition towards sustainable economies and societies both within the private for-profit sector as well as public domains that seek efficiency gains.

Upon successful completion of this course, students will be able to:

1. Understand and Explain the concept of twin transformation and its significance in advancing both sustainability and digitalization concurrently.

2. Analyze the Interdependencies between digital technologies and sustainable development goals, and how they can mutually reinforce each other.

3. Develop Strategies and Solutions for twin transformation initiatives in various sectors, promoting both digital efficiency and sustainability goals.

4. Evaluate Case Studies that demonstrate successful integration of digital and sustainable practices, highlighting key factors for success.

5. Utilize Digital Tools to Innovate and enhance sustainability across organizational processes and community initiatives.

6. Communicate the benefits and challenges of pursuing a twin transformation approach to diverse stakeholders, including policymakers, businesses, and the public.

Emphasis is placed on students being able to speak competently about sustainability in general and be able to demonstrate expertise levels of knowledge within specific chosen areas of sustainability and the Twin Transformation process. Further, students should be able to present complex findings in a logical, educational and interesting manner for audience members that is factually precise and be proficient in communicating the importance and benefits of sustainable digital initiatives to various stakeholders. Part of this involves being able to create compelling narratives that advocate for digital sustainability.

Upon completing the course students should have developed a range of professional competencies that integrate sustainability with digital initiatives and that promote strong problem-solving skills to address complex challenges at the intersection of digitalization and sustainability. Students should feel confident about being able to enter an organization and propose digital solutions that are appropriately assessed and that promote a sustainability initiative.

Content information

Content	Special emphasis is placed on 2 core areas: 1. Achieving a holistic understanding of our natural environmental and social limitations. The first part of the course is devoted to portraying the status-quo of our environmental and, to a lesser extent, societal damages that our current take-make-waste business models produce. This includes but is not limited to: • Population growth and natural limitations • Demographic changes • Wealth distribution and the double divide • Greenhouse gases and climate change • Assessments of scientific data, e.g. Keeling Curve • Political and Business responses to climate change • Energy use and limited resources • The materials economy • The cycle of distrust and its potential dangers And subsequently exploring the solutions that do exist and how they are currently implemented and their effectiveness levels, e.g. Emissions Trading Systems. 2. The second part of the course delves into specific areas chosen by the students that are ripe for a digital transformation where further efficiency gains can be achieved through a twin transformation process. Here students develop practical solutions to current problems that they identify themselves.
Literature	Literature and articles will be provided in class. However, in advance, it is recommended to have read: "Green Swans: The Coming Boom in Regenerative Capitalism" Author: John Elkington Kovacic, Z., García Casañas, C., Argüelles, L., Yáñez Serrano, P., Ribera-Fumaz, R., Prause, L., & March, H. (2024). The twin green and digital transition: High-level policy or science fiction? Environment and Planning E, 7(6), 2251-2278. https://doi.org/10.1177/25148486241258046

Teaching formats of the courses

Teaching format	SWS
Seminar	2

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination

Examination prerequisites according to exam regulations	None

MADBM-UE - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

MA-WM - IIBP - Intensive International Business Program MA

General information	
Module Code	MA-WM - IIBP
Unique Identifier	IntensIntBuB-01-MA-M
Module Leader(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de) Prof. Dr. Frosch-Wilke, Dirk (dirk.frosch-wilke@haw-kiel.de) Prof. Dr. Hardiman, Marco (marco.hardiman@haw-kiel.de) Prof. Dr. Dressler, Matthias (matthias.dressler@haw-kiel.de) Prof. Dr. Franke, Peter (peter.franke@haw-kiel.de)
Lecturer(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	Yes

Curricular relevance (according to examination regulations)
Study Subject: M.A. - BWL Lehre NB - Betriebswirtschaftslehre für Nicht-Betriebswirt*innen Module type: Wahlmodul Semester: 3, 4
Study Subject: M.A. - BWL Online - Betriebswirtschaftslehre Online Module type: Wahlmodul Semester: 2, 3, 4
Study Subject: M.A. - DBM - Digital Business Management (Aufnahme bis SoSe 25) Module type: Wahlmodul Semester: 2, 3
Study Subject: M.Sc. - ACT - Financial Accounting, Controlling & Taxation (letzte Aufnahme WiSe 25/26) Module type: Wahlmodul Semester: 2, 3
Study Subject: M.Sc. - WINF Online - Wirtschaftsinformatik Online Module type: Wahlmodul Semester: 2, 3, 4
Study Subject: M.Sc. - WIW - Wirtschaftsingenieurwesen (Aufnahme bis SoSe 25) Module type: Wahlmodul Semester: 2, 3, 4

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

The module is intended to be used for students that have successfully completed a short learning initiative, e.g. an international summer or winter school where a rigours and intensive academic program has been finalized.

A form of final individual assessment must have occurred in order to gauge a grade for each student.

The academic content will vary depending on the nature of the short learning initiative.

This module is not intended as a regular elective course that can be taken on campus in Kiel.

Content information

Content	The module is intended to be used for students that have successfully completed a short learning initiative, e.g. an international summer or winter school where a rigours and intensive academic program has been finalized. A form of final individual assessment must have occurred in order to gauge a grade for each student. The academic content will vary depending on the nature of the short learning initiative. This module is not intended as a regular elective course that can be taken on campus in Kiel.

Teaching formats of the courses

Teaching format	SWS
Projekt	2

Workload

Number of SWS	2 SWS
Credits	5,00 Credits
Contact hours	24 Hours
Self study	126 Hours

Module Examination

Examination prerequisites according to exam regulations	All preconditions for participation in the Intensive International Business Program as well as the exam conditions are determined on a case-by-case basis by the event organizers.
MA-WM - IIBP - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

MRKT-e (BABWLP-MARK-E) - Marketing

MRKT-e (BABWLP-MARK-E) - Principles of Marketing

General information

Module Code	MRKT-e (BABWLP-MARK-E)
Unique Identifier	PrincMarkB-01-BA-M
Module Leader(s)	Prof. Dr. Hardiman, Marco (marco.hardiman@haw-kiel.de)
Lecturer(s)	Dr. Qushta, Jassir (jassir.qushta@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: B.A. - BWL - Betriebswirtschaftslehre (letzte Aufnahme SoSe 2024) Module type: Pflichtmodul Semester: 1
Study Subject: B.A. - BWL BA - Betriebswirtschaftslehre Module type: Pflichtmodul Semester: 1

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
Course Scope and Mission This course is designed to introduce you to the fundamentals of contemporary marketing through the discussion of theoretical and practical aspects of modern marketing management and application of marketing principles to a real-world case. Students will learn the basic concepts of the marketing definition, consumer behavior, and the principal marketing functions: strategy, product development, branding, pricing, distribution, communication, research, and planning.

This course provides a decision oriented overview of marketing management in modern organizations. The students who succeeded in this course

... will be able to Develop strategic skills in identifying marketing opportunities, in order to adapt an organization to its markets.

... will be able to Analyze customers, competitors, collaborators and designing the firm's capabilities to serve its markets.

... will be able to Explain target market selection.

These objectives will be achieved by a combination of lectures, discussions, videos, cases, assignments, and may be by guest lecturers.The students who passed in this course

... will be able to DEFINE meaningful, practical experience in planning and communicating marketing strategies, plans, and programs.

... will be able to BUILD managerial skills involved in working effectively with others in a market-oriented team effort.

... will be able to DEVELOP insights about creative selection of target markets and blending strategic decisions related to product, price, promotion and place to meet the needs of a target market.

These objectives will be achieved by a combination of lectures, discussions, videos, cases, assignments, and may be by guest lecturers.The students who succeeded in this course

... will be able to EXPLAIN the skills in marketing strategy setting, and in translating analytical conclusions into actionable marketing recommendations in enterprises of all kinds.

These objective will be achieved by a combination of lectures, discussions, videos, cases, assignments, and may be by guest lecturers.The students who succeeded in this course

... will be able to REFLECT their own abilities regarding today's basic and common marketing challenges.

... will be able to IMPROVE their marketing skills, especially new marketing methods and tools, on their own.

Content information

Content	0. Introduction into Marketing
	1. Marketing: Creating & Capturing Customer Value
	2. Company and Marketing Strategy
	3. Customer-Driven Marketing Strategy: Creating Value for Target Customers
	4. Creating Competitive Advantage
	5. Analyzing the Marketing Environment
	6. Managing Marketing Information to Gain Customer Insights
	7. Consumer Markets and Consumer Buying Behavior
	8. Business Markets and Business Buyer Behavior
	9. Products, Services, and Brands: Building Customer Value
	10. New Product Development and Product-Life-Cycle Strategies
	11. Pricing: Understanding and Capturing Customer Value
	12. Pricing Strategies
	13. Marketing Channels: Delivering Customer Value
	14. Retailing and Wholesaling
	15. Communicating Customer Value: Integrated Marketing Communications Strategy
	16. Advertising and Public Relations
	17. Personal Selling and Sales Promotion
	18. Direct and Online Marketing
	Please register in LMS/Moodle for this class.
	The course with further information will be available in LMS one week before 1st class. It is need to enroll in LMS to get all assignments

Literature	? Textbook: Kotler, P. & Armstrong, G., 2023. Principles of Marketing, 19h ed., Global Edition, Prentice Hall.? (older editions are also useable!) ? Required Additional Readings: Listed under each date of class or within the class in the syllabus which is provided in the 1st session. ? Readings will be made available through various ways ? For classroom activities it might be beneficial to bring a device with internet access to the class (e.g. notebook, tablet or smartphone).

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag + Übung	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MRKT-e (BABWLP-MARK-E) - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous

Recommended Prerequisites	English language skills

MSCWING-IM - Innovation Management

General information

Module Code	MSCWING-IM
Unique Identifier	InnovMgmt-01-MA-M
Module Leader(s)	Prof. Dr. Bochert, Saskia (saskia.bochert@haw-kiel.de)
Lecturer(s)	Prof. Dr. Bochert, Saskia (saskia.bochert@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	Yes

Curricular relevance (according to examination regulations)

Study Subject: M.A. - BWL Lehre NB - Betriebswirtschaftslehre für Nicht-Betriebswirt*innen
Module type: Wahlmodul
Semester: 3

Study Subject: M.A. - DBM - Digital Business Management (Aufnahme ab WiSe 25/26)
Module type: Wahlmodul
Semester: 2

Study Subject: M.A. - DBM - Digital Business Management (Aufnahme bis SoSe 25)
Module type: Wahlmodul
Semester: 2

Study Subject: M.Sc. - WING - Wirtschaftsingenieurwesen (Aufnahme ab WiSe 25_26)
Module type: Pflichtmodul
Semester: 3

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

- Students know basic concepts, theories and instruments of Innovation Management.
- Students can name the advantages and disadvantages of these concepts.
- Students know how to systematically solve complex innovation management tasks.
- Students know how to read and work with scientific articles.
- Students can present Innovation Management topics and relate them to the overall content of the class.

- Students can link the concepts, theories and instruments of Innovation Management to real cases and reflect on how specific theoretical approaches and concepts explain what can be observed in companies.
- Students can connect their prior knowledge (from other modules or previous study-/work-experience) to tasks in this module and possibly combine this knowledge with the newly learned innovation concepts for problem solving.

• Students can describe and explain innovation management concepts and theories to experts and non-experts.
• Students can defend their ideas in groups but also show empathy for other opinions.
• Students are open to work in teams in changing rolls, including taking over leadership.
• Students are open to exchange ideas and to develop new solutions for complex innovation tasks with other experts.

Self competence:
• Students can work independently on innovation management problems.
• Students can reflect on their individual learning to gain experience for future learning experiences.

Systemic competence:
• Students can reflect on their learning and apply their learning results to real environments.
• Students can place their newly acquired knowledge in a wider (societal, political, economic) context.

Content information	
Content	The content of the module can change slightly from semester to semester, depending on current topics in the area of innovation management. • Institutional perspectives in relation to innovation management, and competitiveness • Exploring linkages between innovation, entrepreneurship, strategy, and competitiveness • Definition of the notion 'Innovation' as well as theoretical concepts and theories in Innovation Management (linear models, dominant design, open innovation, disruptive innovation etc.). • The role of governmental support in innovation processes, intellectual property rights as well as knowledge management. • Necessary analyses and information collection for strategic innovation decisions (external as well as internal analyses / potential opportunities and threats for innovation processes (e.g., scanning for emerging technologies, identifying lead users, etc.) as well as strengths and weaknesses (e.g., core competencies, innovation culture, etc.)). • Specific aspects of Innovation Management are discussed (e.g., new product development, the management of research & development, agile innovation, strategic alliances and networks, technology transfer, etc.). The course content will be complemented with student presentations. Possible topics for the presentations include: Innovation through Design Thinking, Blue Ocean Strategy, Stage-Gate Models, Technology Roadmaps, Digitalization and innovation processes, Business Model Innovation, Fuzzy Front End, Innovation Performance Measurements, LeanStartup, Frugal / reverse innovation, etc. #innovation #innovationmanagement #businessmodel #businessmodelinnovation #agile #agileinnovation #designthinking #ideamanagement #leanstartup #stagegate #technology #newproduct #newproductdevelopment #r&d #researchanddevelopment #leaduser #jobtobedone #openinnovation #disruption #intellectualpropertyrights #frugalinnovation #culture

Literature	• Slides • Parts of the following books: Trott, P. (2020), Innovation Management and New Product Development, 7th Edition, Harlow / UK. Hauschildt, J., Salomo, S., Schultz, C., Kock, A. (2023), Innovationsmanagement, 7.vollständig aktualisierte und überarbeite Auflage, München. Tidd, J., Bessant, J. (2020) Managing Innovation, Integrating Technological, Market, and Organizational Change, 7th Edition, Wiley, UK. • Various articles (listed in LMS) • Students will be provided with further literature suggestions for their presentation topics in class.

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MSCWING-IM - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 50% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes
MSCWING-IM - Klausur	Method of Examination: Klausur Duration: 60 Minutes Weighting: 50% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous

Recommended Prerequisites	Englischkenntnisse

MSCWING-UF3 - Management 3

MSCWING-UF3 - Management 3 - Innovation Management

General information

Module Code	MSCWING-UF3
Unique Identifier	Mgmt3InnovMg-01-MA-M
Module Leader(s)	Prof. Dr. Bochert, Saskia (saskia.bochert@haw-kiel.de)
Lecturer(s)	Prof. Dr. Bochert, Saskia (saskia.bochert@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)

Study Subject: M.Sc. - WIW - Wirtschaftsingenieurwesen (Aufnahme bis SoSe 25)
Module type: Pflichtmodul
Semester: 3

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

• Students know basic concepts, theories and instruments of Innovation Management. • Students can name the advantages and disadvantages of these concepts. • Students know how to systematically solve complex innovation management tasks. • Students know how to read and work with scientific articles. • Students can present Innovation Management topics and relate them to the overall content of the class.
• Students can link the concepts, theories and instruments of Innovation Management to real cases and reflect on how specific theoretical approaches and concepts explain what can be observed in companies. • Students can connect their prior knowledge (from other modules or previous study-/work-experience) to tasks in this module and possibly combine this knowledge with the newly learned innovation concepts for problem solving.
• Students can describe and explain innovation management concepts and theories to experts and non-experts. • Students can defend their ideas in groups but also show empathy for other opinions. • Students are open to work in teams in changing rolls, including taking over leadership. • Students are open to exchange ideas and to develop new solutions for complex innovation tasks with other experts.

Self competence:
- Students can work independently on innovation management problems.
- Students can reflect on their individual learning to gain experience for future learning experiences.

Systemic competence:
- Students can reflect on their learning and apply their learning results to real environments.
- Students can place their newly acquired knowledge in a wider (societal, political, economic) context.

Content information	
Content	The content of the module can change slightly from semester to semester, depending on current topics in the area of innovation management. • Institutional perspectives in relation to innovation management, and competitiveness • Exploring linkages between innovation, entrepreneurship, strategy, and competitiveness • Definition of the notion 'Innovation' as well as theoretical concepts and theories in Innovation Management (linear models, dominant design, open innovation, disruptive innovation etc.). • The role of governmental support in innovation processes, intellectual property rights as well as knowledge management. • Necessary analyses and information collection for strategic innovation decisions (external as well as internal analyses / potential opportunities and threats for innovation processes (e.g., scanning for emerging technologies, identifying lead users, etc.) as well as strengths and weaknesses (e.g., core competencies, innovation culture, etc.)). • Specific aspects of Innovation Management are discussed (e.g., new product development, the management of research & development, agile innovation, strategic alliances and networks, technology transfer, etc.). The course content will be complemented with student presentations. Possible topics for the presentations include: Innovation through Design Thinking, Blue Ocean Strategy, Stage-Gate Models, Technology Roadmaps, Digitalization and innovation processes, Business Model Innovation, Fuzzy Front End, Innovation Performance Measurements, LeanStartup, Frugal / reverse innovation, etc. #innovation #innovationmanagement #businessmodel #businessmodelinnovation #agile #agileinnovation #designthinking #ideamanagement #leanstartup #stagegate #technology #newproduct #newproductdevelopment #r&d #researchanddevelopment #leaduser #jobtobedone #openinnovation #disruption #intellectualpropertyrights #frugalinnovation #culture

Literature	• Slides • Parts of the following books: Trott, P. (2020), Innovation Management and New Product Development, 7th Edition, Harlow / UK. Hauschildt, J., Salomo, S., Schultz, C., Kock, A. (2023), Innovationsmanagement, 7.vollständig aktualisierte und überarbeite Auflage, München. Tidd, J., Bessant, J. (2020) Managing Innovation, Integrating Technological, Market, and Organizational Change, 7th Edition, Wiley, UK. • Various articles (listed in LMS) • Students will be provided with further literature suggestions for their presentation topics in class.

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
MSCWING-UF3 - Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 50% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes
MSCWING-UF3 - Klausur	Method of Examination: Klausur Duration: 60 Minutes Weighting: 50% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

Miscellaneous

Recommended Prerequisites	Englischkenntnisse

SCOM (engl.) (BABWLP-SCOM engl.) - SCOM Operations Management (English Language)

General information	
Module Code	SCOM (engl.) (BABWLP-SCOM engl.)
Unique Identifier	SCOMOpMgmtEB-01-BA-M
Module Leader(s)	Prof. Dr. Franke, Peter (peter.franke@haw-kiel.de)
Lecturer(s)	Prof. Dr. Franke, Peter (peter.franke@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel im Sommersemester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	No

Curricular relevance (according to examination regulations)
Study Subject: B.A. - BWL - Betriebswirtschaftslehre (letzte Aufnahme SoSe 2024) Module type: Pflichtmodul Semester: 3
Study Subject: B.A. - BWL BA - Betriebswirtschaftslehre Module type: Pflichtmodul Semester: 3

Qualification outcome
Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.
Students should, at the end of the course, be able to explain the role of operations management in an organization and know the key terms of operations management.
They should furthermore understand and be able to apply the basic concepts and techniques for designing and managing operations. They should be able to evaluate advantages and disadvantages of different operations models. Students should be able to develop case-specific solutions for Operations Management problems, derive Judgments based on their knowledge obtained taking into consideration societal, scientific or ethical insights.
Students should be able to develop case-specific solutions for Operations Management problems in teams.
-

Content information

Content	1. Introduction to Operations Management 2. Operations Performance and Strategy 3. Process Design 4. Product Design 5. Supply Network Design 6. Layout Design 7. Operations Technologies/ Job Design 8. Managing Capacities 9. Inventory Management 10. Supply Chain Management 11. Enterprise Resource Management 12. Quality Management #operationsmanagement, #operations, #inventory, #strategie, #supplychain, #erp, #prozessmanagement
Literature	Slack et al. (current edition): Operations Management

Teaching formats of the courses

Teaching format	SWS
Lehrvortrag + Übung	6

Workload

Number of SWS	6 SWS
Credits	5,00 Credits
Contact hours	72 Hours
Self study	78 Hours

Module Examination

Examination prerequisites according to exam regulations	None
SCOM (engl.) (BABWLP-SCOM engl.) - Präsentation	Method of Examination: Präsentation Duration: 60 Minutes Weighting: 10% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes
SCOM (engl.) (BABWLP-SCOM engl.) - Klausur	Method of Examination: Klausur Duration: 120 Minutes Weighting: 90% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes

General information

Module Code	VBWL.01
Unique Identifier	XCultBusMgmt-01-BA-M
Module Leader(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Lecturer(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	Yes

Curricular relevance (according to examination regulations)

Study Subject: B.A. - BWL - Betriebswirtschaftslehre (letzte Aufnahme SoSe 2024) Module type: Wahlmodul Semester: 4, 5, 7
Study Subject: B.A. - BWL BA - Betriebswirtschaftslehre Module type: Wahlmodul Semester: 5, 7
Study Subject: B.A. - BWL BA - Betriebswirtschaftslehre Study Focus: Vertiefende BWL Module type: Verpfl. Wahlmodul, PVO §3 Semester: 5, 7
Study Subject: B.Sc. - WINF - Wirtschaftsinformatik (6 Sem.) Module type: Wahlmodul Semester: 5
Study Subject: B.Sc. - WINF 7 Sem. - Wirtschaftsinformatik (7 Sem.) Module type: Wahlmodul Semester: 5, 7

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

After successful completion of the course, the student will be able to:

• Be familiar with modern cultural discourse and work with complex multidimensional cultural models
• Understand and explain cultures influence on a diverse set of business aspects including, but not limited to: HRM, Strategy and Structure, Motivation, Negotiations, Communication, Marketing, Expatriate Utilization and Subcultures
• Work with culturally based scientific articles that elucidate variances in business methods as a result of cultural biases
• Quickly identify and process behavioural norms triggered by cultural variances and associate meaning to these norms so to avoid disorientation
• Create novel cultural dimensions that allow for deeper examination and understanding of specific value-based scenarios around the world
• Obtain a holistic impression of the strengths and weaknesses that the science of cultural studies harbours and be able to provide discussion points for overcoming/working with the weaknesses and tapping into the strengths

After successful completion of the course, the student will be able to:

• Be competent and comfortable in multicultural environments
• Be able to quickly identify different behavioural norms and attribute these to cultural variances and their deeper contextual meaning
• Avoid getting disillusioned by unfamiliar foreign behaviour
• Be a leader and proactive element in foreign business settings where multi-diversity thrives.
• Avoid ethnocentric behavioural tendencies and draw benefits from polycentric performance
• Conduct cultural research at a high academic level leading to innovative findings

After successful completion of the course, the student will be able to:

• Present and confidently portray complex ideas related to cross cultural business environments
• Communicate effectively with a large number of foreign cultures
• Thrive in multicultural environments and become a proactive partner in achieving optimal outcomes in difficult situations
•

Adapt a natural leadership style in multifarious settings
• Participate in high-level discussions concerning cultural business alterations

After successful completion of the course, the student will be able to:

• Conduct correlation tests between multiple data sets and be able to explain the findings in laymen as well as professional terms
• Perform independent studies that scrutinize complex cultural phenomenon
• Confidently discuss cultural business matters with other professionals within the field
• Make intelligent and culturally sensitive decisions that seek win/win outcomes and bridge cultural gaps
• Be well versed in multiculturalism and being sensitive to equal opportunities for minorities and subcultures

Content information

Content	Course content deals with but is not limited to: • Categorizing cultures • Bridging the cultural gap • Culture's influence on strategy, structure, control • Culture's influence on leadership, management and IHRM • Culture's influence on motivation and communication • Culture's influence on negotiation tactics • Gender Equality • Subcultures • Expatriate utilization • Creating novel cultural dimensions #kulturdimensionen #kulturenkategorisieren #kultur #hofstede #hall #trompenaars #meyer #organisationsstruktur #führung #managementkultur #ihrm #motivation #kommunikation #verhandlungen #geschlechtergleichheit #subkulturen #expatriates #kulturforschung #kulturschock #kulturanpassung #culturaldimensions #categorizingcultures #culture #organizationalstructure #leadership #managementculture #ihrm #motivation #communication #negotiation #genderequality #subcultures #expatriates #cultureresearch #cultureshock #culturaladjustment
Literature	Recommended readings: • Gardner, W.L., Gabriel, T. and Lee, A. (1999) "I' value freedom but 'we' value relationships: self-construal priming mirrors', Psychological Science, Vol. 10, No. 4, pp.321–326. • Gonacalo, J.A. and Staw, B.M. (2006) 'Individualism – collectivism and group creativity', Organizational Behavior and Human Decision Processes, Vol. 100, No. 1, pp.96–109. • Gulev, R. E. (2017). Multicultural Management - A collection of country profiles for higher cultural competence. Laboe: ABP. • Gulev, R.E. (2009) 'Cultural repercussions: an analysis of management behaviour through the lens of European cultural variations', Industrial Management and Data Systems, Vol. 109, No. 6, pp.793–808. • Hofstede, G. and Hofstede, G.J. (2005) Cultures and Organizations: Software of the Mind, 2nd ed., McGraw-Hill, New York, NY. • House, R.J., Hanges, P.J., Javidan, M., Dorfman, P. and Gupta, V. (2005) Culture, Leadership, and Organizations: The GLOBE Study of 62 Societies, Sage, London. • Trompenaars, F. (2007) Riding the Whirlwind; Connecting People and Organizations in A Culture of Innovation, The Infinite Ideas Company Ltd., Oxford, UK.

Teaching formats of the courses

Teaching format	SWS
Seminar	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Module Examination	
Examination prerequisites according to exam regulations	None
VBWL.01 – Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes Remark: Final grade consists of: 1. An in-class assignment with presentation (20%) and 2. Final assignment (80%)

Miscellaneous	
Recommended Prerequisites	To have read and understood at least two of the books/articles from the recommended literature list.

WBC.MSMB - Managing Sustainability for Modern Businesses

General information	
Module Code	WBC.MSMB
Unique Identifier	MgmtSustainM-01-BA-M
Module Leader(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Lecturer(s)	Prof. Dr. Gulev, Rune Ellemose (rune.e.gulev@haw-kiel.de)
Offered in Semester	Sommersemester 2026
Module duration	1 Semester
Occurrence frequency	Regular
Module occurrence	In der Regel jedes Semester
Language	Englisch
Recommended for international students	Yes
Can be attended with different study programme	Yes

Curricular relevance (according to examination regulations)
Study Subject: B.A. - BWL - Betriebswirtschaftslehre (letzte Aufnahme SoSe 2024) Module type: Wahlmodul Semester: 4, 5, 7
Study Subject: B.A. - BWL BA - Betriebswirtschaftslehre Module type: Wahlmodul Semester: 7
Study Subject: B.A. - BWL Online - Betriebswirtschaftslehre Online Module type: Wahlmodul Semester: 5
Study Subject: B.A. - BWL Online TZ - Betriebswirtschaftslehre Online Teilzeit Module type: Wahlmodul Semester: 10, 9
Study Subject: B.Eng. - IVE - Internationales Vertriebs- und Einkaufsingenieurwesen Module type: Wahlmodul Semester: 1, 2, 3, 4, 5, 6
Study Subject: B.Eng. - MB - Maschinenbau Module type: Wahlmodul Semester: 1, 2, 3, 4, 5, 6
Study Subject: B.Sc. - WINF 7 Sem. - Wirtschaftsinformatik (7 Sem.) Module type: Wahlmodul Semester: 5, 7
Study Subject: B.Sc. - WINF Online - Wirtschaftsinformatik Online Module type: Wahlmodul Semester: 5

Qualification outcome

Areas of Competence: Knowledge and Understanding; Use, application and generation of knowledge; Communication and cooperation; Scientific self-understanding / professionalism.

The course demands that students think critically about current business methods and how sustainability can be achieved/maintained within capitalistic markets. After successful completion of the course, the student will be able to:

•   Confidently discuss main literary advancements within the field and their meanings for the pursuit of sustainable agendas
•   Understand the main intricacies of our environmental limitations and how human activity since the industrial revolution has placed strains on many environmental resources
•   Identify the pressures faced by society and the planet, including the causes of climate change, water management, and other global problems, as well as their potential economic, social and environmental impacts
•   Visualize a transition from Cradle-to-grave linear thinking to cradle-to-cradle circular economies
•   Explain in detail the intricacies of the German recycling programs and wind-energy programs, with their inherent strengths and weaknesses
•   Propose agendas for sustainable work environments with a focus on international social sustainability with migration patterns as well as domestic social sustainability with regard to improving organizational working milieus
•   Reconcile a profit driven business incentive with sustainable agendas
•   Understand the ways that the private sector is addressing sustainability related issues including CSR management and reporting, global frameworks for sustainability and different codes of conduct.
•   Understand technology innovation and how to manage it properly to reduce risks in each stage of the process (from idea conception to mass implementation in a global society)
•   Understand and assess the potential for key technologies in order to identify potential opportunities for investing in new innovations
•   Identify the main features of different technologies in order to evaluate their economic and social value (this includes carbon mitigation and adaptation technologies)

After successful completion of the course, the student will be able to:

•   Motivate and conduct policy change within organizations allowing profit-seeking entities to pursue greater financial value through the implementation of sustainable agendas.
•   Display competencies that focus on how management and business can interact positively with communities and the environment in ethically sound ways.
•   Discuss how social and corporate needs become opportunities, how these opportunities become innovation drivers and how innovation creates economic and sustainable development.
•   Identify and support the birth of new technologies that can aid in the pursuit of sustainable agendas
•   Interact in a modern organization so as to act as a change agent for greater sustainable agendas using a specific assortment of assessment tools gauging sustainability readiness
•   Make smart decision uniting profit motives with sustainable agendas

After successful completion of the course, the student will be able to:

•	Present and discuss complicated issues relating to sustainable agendas
•	Represent a variety of viewpoints concerning the pursuit of sustainability for businesses and the controversy that is link to it.
•	Propose thoughts about further developments and be able to engage in dialogue with actors that are likely to oppose your solutions
•	Create an action plan for companies to engage in greater sustainable agendas with specific tasks and engagements that encourage greater involvement for company employees
•	Express and overcome sustainability blunders that hinder progressivity within companies
•	Present future agendas concerning sustainable actions with a plan for who needs to do what

After successful completion of the course, the student will be able to:

•	Independently propose thoughts about sustainable agendas that are profitable for companies to pursue
•	Reflect upon the motivators behind the pursuit of sustainable agendas and the hindrances that traditionalists fear
•	Envision a larger win/win scenario for regions, countries, continents and the world by uniting efforts and avoiding protectionist and minimalistic short term thinking
•	Possess a holistic understanding of how business, the profit motive and sustainable actions can harmonize without detriment to peripheral actors

Content information

Content	Special emphasis is placed on 3 core subjects:
	• Human Resource sustainability • Environmental sustainability • Economic sustainability This includes but is not limited to: • Population growth and natural limitations • Demographic changes • Wealth distribution and the double divide • Greenhouse gases and climate change • Assessments of scientific data, e.g. Keeling Curve • Political and Business responses to climate change • Energy use and limited resources • The materials economy • The cycle of distrust and its potential dangers • Worker mobility and ethical issues • Assessment of migration patterns • Labour specialization and its positive/negative consequences • Scientific Management • The new international division of labour • Country competitiveness levels correlated to work ways • Natural Capitalism • Renewables and profit making • Leading change towards sustainability • Implementing sustainability into organizations • Linking attitudes and values to sustainable behavior • The psychology of honest behavior and its interrelation to sustainability • Overcoming blockages to thinking sustainably #bevölkerungswachstum #demografie #vermögensverteilung #doppelteaufteilung #treibhausgase #klimawandel #keelingkurve #materialwirtschaft #misstrauenszyklus #arbeitnehmermobilität #wirtschaftsethik #migrationsmuster #wissenschaftsmanagement #arbeitsteilung #landeswettbewerbsfähigkeit #naturkapitalismus #erneuerbareenergien #nachhaltigkeit #wandelleitung #nachhaltigkeitimplementierung #7nachhaltigkeitsfehler #ökologisierung #blockade #wenigeristmehr #populationgrowth #demographics #wealthdistribution #doubledivide #greenhousegases #climatechange #materialseconomy #cycleofdistrust #workermobility #businessethics #migrationpatterns #scientificmanagement #divisionoflabour #countrycompetitiveness #naturalcapitalism #renewableenergy #sustainability #leadingchange #implementingsustainability #naturalstep #7sustainabilityblunders #greening #blockage #lessismore

Literature	Recommended readings: • Hawken, P. (2005). The Ecology of Commerce; a Declaration of Sustainability. HarperCollins, New York. • Ehrenfeld, J. R. (2008). Sustainability by Design; a subversive strategy for transforming our consumption culture. Yale University Press, London. • Hawken, P., Lovins, A. B. & Lovins, L. H. (2010). Natural Capitalism; the next industrial revolution. Earthscan, London. • Chichilnisky, G. (2011) 'What is sustainability?', International Journal of Sustainable Economy, Vol. 3, No. 2, pp.125–140. • Coco, G. and Ferri, G. (2010) 'From shareholders to stakeholders finance: a more sustainable lending model', International Journal of Sustainable Economy, Vol. 2, No. 3, pp.352–364. • Hsu, T. (2010) 'Corporate eco-managers turning companies green', San Francisco Chronicle, 2 January, p.2. • Leszczynska, A. (2011) 'Cultural conditions of sustainable development of organizations', International Journal of Sustainable Economy, Vol. 3, No. 3, pp.341–360. • Navarro, M. (2010) 'Sustainable cultures: a step beyond anthropology', New York Times, 3 January. • Pfeffer, J. (2010) 'Building sustainable organizations: the human factor', Academy of Management Perspectives, Vol. 2, pp.34–45.

Teaching formats of the courses

Teaching format	SWS
Seminar	4

Workload

Number of SWS	4 SWS
Credits	5,00 Credits
Contact hours	48 Hours
Self study	102 Hours

Module Examination

Examination prerequisites according to exam regulations	None
WBC.MSMB – Portfolioprüfung	Method of Examination: Portfolioprüfung Weighting: 100% wird angerechnet gem. § 11 Satz 2 PVO: No Graded: Yes Remark: The final grade consists of 1 large assignment and presentation to be completed throughout the semester (25%) and a final assignment (75%) at the end of the semester.

Miscellaneous

Recommended Prerequisites	To have read and understood at least two of the books/articles from the recommended literature list.