

Hochschule Emden/Leer				
Studiengang:		Bachelor (International) Business Administration (BBA/BIBA)		
Modulbezeichnung: Nachhaltigkeitsmanagement				
Semester SWS	Dauer Häufigkeit	Art	ECTS-Punkte	Studentische Arbeitsbelastung
5. 4	1 Sem. WS	Schwerpunkt	5 ECTS	150h Kontakt: 60h Selbst: 90h
Voraussetzungen für die Teilnahme	Verwendbarkeit	Prüfungsform Prüfungsdauer (Voraussetzung für die Vergabe von Leistungspunkten)	Lehr- und Lernmethoden	Modulverantwortliche(r) Dozent/-in
none	Bw. Studiengänge	Presentation	Seminar	Wolf
Übergeordnetes Lernziel				
Corporate in financial distress are a detriment to the economic development of any national economy. The course will evaluate different reasons for financial distress, especially corporate fraud. The focus is on financial and forensic accounting, corporate fraud and corporate governance with management responsibilities. The first part of the course will take place from 18.-22.02.2019 and finish with a symposium where international experts present case studies for discussions.				
Kompetenzziele				
<p>Können (instrumentale, systemische, kommunikative Kompetenz – Wissenserschließung):</p> <p>Students</p> <ul style="list-style-type: none"> - understand the economic lifecycle of companies, sources of corporate distress and business failures. - develop knowledge about corporate restructuring actions available to avoid insolvency and emerge from distress. - evaluate the potential for both value creation and destruction of corporate restructurings. <p>Wissen und Verstehen (Wissensverbreiterung und Wissensvertiefung – Fachkompetenz):</p> <p>Students</p> <ul style="list-style-type: none"> • acquire expertise by identifying the best restructuring option or strategy for dealing with corporate financial distress. • execute a coherent process to implement the restructuring effectively to create the most value possible with case studies. • understand the responsibilities of management in a restructuring transaction. 				
Lehrinhalte				
The course consists of diverse modules, combining theoretical and empirical research, case studies and guest lectures. On the organizational level, the course focuses on questions of organizational design and management decisions that focus on reasons for financial distress, especially corporate fraud. There are different options and business strategies that underlie major corporate restructuring transactions. On the individual level, the course discussed the role, duty and responsibility of the company's management to deal with financial distress and the impact on the company's constituencies.				
Literatur in der aktuellen Auflage				
<p>Gilson, Stuart C. (2010). Creating Value through Corporate Restructuring – Case Studies in Bankruptcies, Buyouts, and Breakups. Wiley Finance.</p> <p>Wells, Joseph T. (2018). Corporate Fraud Handbook: Prevention and Detection.</p> <p>tba</p>				