

# Research & Study Profile

Faculty of Business Administration and Economics  
University of Paderborn



DEPARTMENT 1  
MANAGEMENT

DEPARTMENT 2  
TAXATION, ACCOUNTING  
AND FINANCE

DEPARTMENT 3  
BUSINESS INFORMATION  
SYSTEMS

DEPARTMENT 4  
ECONOMICS

DEPARTMENT 5  
BUSINESS AND HUMAN  
RESOURCE EDUCATION

DEPARTMENT 6  
BUSINESS LAW &  
BUSINESS ENGLISH

# Foreword

Dear Readers,

Many demands are placed on research and its outcomes. For instance, it is expected to produce innovative products or concepts through R&D, discover new aspects of fundamental research, deliver benefits for the world of economics and politics and finally, provide high-quality education and training for those who will later assume personal and professional responsibility for society. To meet all these demands, research needs excellence. However, science may not be an end unto itself, but rather must be a part of society by remaining transparent and communicative.

With this brochure we would like to introduce to you the Faculty of Business Administration and Economics at the University of Paderborn. We would like to tell you who we are and what we do. And we would be delighted to do so face to face.

The following pages illustrate what is most important to us at the Faculty. One of our priorities is to maintain a broad horizon. We cooperate with over 40 partner universities and several researchers abroad, and collaborate closely with researchers from other disciplines. That delivers benefits not

only for our partners in industry, trade and administration, but also and in particular for our students, whom we prepare thoroughly for their demanding careers. We offer three Bachelor and five Master's degree courses that are structured and recognized in line with international standards. Our students are signed up to our unique mentoring programme and work in small groups from the very first term. The same is of course true for our Ph.D. students who benefit from our status as a research center of excellence.

The Team at the Dean's Office  
(in office until September 30, 2007)



Prof. Dr.  
Peter F. E. Sloane  
Dean



Prof. Dr.  
Leena Suhl  
Dean of Academic  
Affairs



Prof. Dr.  
Thomas Gries  
Vice-Dean of  
Research



Prof. Dr.  
Bettina Schiller  
Vice-Dean of  
Public Relations

FACULTY OF BUSINESS ADMINISTRATION AND ECONOMICS  
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Yet who are the people who make up the Faculty, and what exactly do they do? This brochure is designed to tell you. All 26 professors have been asked to introduce themselves and their chairs, as well as their main research interest. Should you require more information than this short brochure can provide, take a look at our website at [wiwi.upb.de](http://wiwi.upb.de) or simply get in touch – we look forward to talking to you!

I am delighted about your interest in our Faculty and hope you enjoy reading our publication.

Yours truly



Prof. Dr. Peter F. E. Sloane

Dean of the Faculty of Business Administration and Economics

The Team at the Dean's Office  
(in office from October 1, 2007)



Prof. Dr. Wolfgang Eggert  
Dean of Academic Affairs

Prof. Dr. Peter F. E. Sloane  
Dean

Prof. Dr. Caren Sureth  
Vice-Dean of Research

Prof. Dr. Ludwig Nastansky  
Vice-Dean of IT and Public Relations

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# Faculty of Business Administration and Economics

The six departments of the Faculty of Business Administration and Economics offer the following subjects:

- Business Administration and Economics,
- Business Information Systems,
- Business Education,
- Statistics,
- Business English, and
- Business Law.

Our main aim is to strengthen and support research activities while offering a curriculum that is fully in line with the demands of the market. The Faculty's excellent reputation was most recently confirmed by the decision of the German Research Foundation (DFG) to support six of our current research projects. We were also the first economics department in Germany to switch all of its degree programs to the Bachelor/Master system in 2005. This forward-looking focus, coupled with our status as a modern, competitive and research-oriented faculty, is one we strive to maintain also in the future.

## International Scope

With more than 25 partner universities we are part of an exceptionally large international research and study network. The latest addition to our worldwide cooperation program is in Asia. To enhance the Faculty's international scope, two years ago we launched our new Asian Studies program with partners in China (Beijing), Japan (Oita) and Korea (Seoul). Students and researchers alike can now participate in an active exchange to systematically enhance their knowledge of the region and its languages.

## From Theory to Practice

Our strong focus on topical research issues makes us an attractive partner for research projects commissioned by the private sector. Our client list includes both corporations and the public sector. DaimlerChrysler, Lufthansa, Miele and the Federal Ministry of Education and Research are just some of our most important research clients. A broad range of research projects on topical issues are executed in close cooperation with these partners. This topical focus, combined with outstanding methodological and technical expertise, is typical of the Faculty's approach. The

close relationship between theory and practice enables our students to familiarize themselves with the day-to-day activities in a business organization. In many subject areas, internships and hands-on projects and papers are part of the regular curriculum.

## Interdisciplinarity

Many of our research projects involve intense cooperation with other departments and faculties at the University of Paderborn. For instance, we work with engineers, computer science experts, psychologists and education specialists. Interdisciplinarity is a firm element of the research culture we maintain as economists. Interdisciplinary curricula hence form a major element of our degree programs. Besides specialist knowledge our students benefit from valuable insights into neighboring and more remote disciplines. Business Information Studies, Business English and European Commercial Law are just three of the optional modules our Economics students can choose from. The International Business Studies program is an attractive combination of economics (60%) and foreign languages (40%). The last graduate survey confirms that our graduates are much

## FACULTY OF BUSINESS ADMINISTRATION AND ECONOMICS

Department 1 Management	Department 2 Taxation, Accounting and Finance	Department 3 Business Information Systems
<p><b>Prof. Dr. Andreas Eggert</b> Business Administration/Marketing</p> <p><b>Jun. Prof. Dr. Jens Hogreve</b> Business Administration/ Services Management</p> <p><b>Prof. Dr. Martin Schneider</b> Personnel Economics</p> <p><b>Prof. Dr. Klaus Rosenthal</b> Marketing</p> <p><b>Prof. Dr. Bernd Frick</b> Organizational and Media Economics</p>	<p><b>Prof. Dr. Bettina Schiller</b> Banking and Finance</p> <p><b>Prof. Dr. Stefan Betz</b> Business Administration, especially Production Management and Controlling</p> <p><b>Prof. Dr. Dr. Georg Schneider</b> Business, especially Financial Accounting</p> <p><b>Prof. Dr. Thomas Werner</b> Management and Financial Accounting</p> <p><b>Prof. Dr. Caren Sureth</b> Business Administration, especially Business Taxation</p>	<p><b>Prof. Dr. Joachim Fischer</b> Business Information Systems</p> <p><b>Prof. Dr. Ludwig Nastansky</b> Groupware Competence Center (GCC)</p> <p><b>Prof. Dr. Wilhelm Dangelmaier</b></p> <p><b>Prof. Dr.-Ing. Carsten M. H. Claussen</b></p> <p><b>Prof. Dr.-Ing. Bernd Hellingrath</b> Computer Integrated Manufacturing</p> <p><b>Prof. Dr. Leena Suhl</b> Decision Support &amp; Operations Research Labor</p> <p><b>Jun. Prof. Dr. Natalia Kliewer</b> Business Information Systems and Operations Research</p>



in demand with international major corporations and SMEs. The Business Information Systems program at Paderborn is another example of an interdisciplinary degree course and occupies a leading position in the CHE University Ranking. The curriculum covers the full information technology spectrum, from project management, ERP software and groupware solutions to production planning, logistics and optimization systems. Students also enjoy the benefits of a classic economics program and upon graduation face excellent employment opportunities.

#### Student Life

Some 3,500 students are currently enrolled in our broad teaching and research programs, including over 300 international students. They enjoy excellent support also in the form of our mentoring program. Students are divided into small groups that are led by a professor or other experienced member of staff – their mentor – which whom they are required to regularly meet. The mentors assist the students by functioning as a point of contact, familiarizing them with scientific standards, and assisting them in producing their coursework. The program is particularly successful

as individual students' concerns can be addressed easily within the small groups. The 26 professors and around 100 Faculty staff not only impart knowledge of the highest quality, they also provide students with support in all personal and professional matters. Thanks to our internationally competitive teaching activities and first-class research programs our graduates are equipped particularly well for the global labor market. We offer an increasing number of English-language, highly topical study modules.

Students can choose their preferred areas of emphasis already at Bachelor level, and can go on to develop these in-depth on one of our well-balanced Master's programs. The Faculty currently offers the following programs:

#### Bachelor Programs

- Management and Economics (B.Sc.)
- International Business Studies (B.A.)
- Business Information Systems (B.Sc.)

#### Master Programs

- Business Administration (M.Sc.)
- International Economics (M.Sc.)
- Vocational Education and Business Studies (M.Sc.)
- International Business Studies (M.A.)
- Business Information Systems (M.Sc.)

#### Graduate Program

- Imperfect Information in Business and Economics (Dr. rer. pol./Ph.D.)

**For detailed information on these programs please contact the Study Information and Advice Office:**

Dipl.-Wirt.-Inf. Ansgar Hinerasky  
studium@notes.upb.de

Department 4 Economics	Department 5 Business and Human Resource Education	Department 6 Business Law & Business English
<p><b>apl. Prof. Dr. Manfred Kraft</b> Econometrics and Statistics</p> <p><b>Prof. Dr. Wolfgang Eggert</b> Public Finance</p> <p><b>Jun. Prof. Dr. Tim Krieger</b> International Economic Policy</p> <p><b>Prof. Dr. B. Michael Gilroy</b> International Economics &amp; Macroeconomics</p> <p><b>Prof. Dr. Thomas Gries</b> Macro Theory &amp; International Growth and Business Cycle Theory</p> <p><b>Prof. Dr. Winfried Reiß</b> Economics, in particular Microeconomic Theory</p>	<p><b>Prof. Dr. Peter F. E. Sloane</b> Business and Human Resource Education</p> <p><b>Prof. Dr. H.-Hugo Kremer</b> Business and Human Resource Education with focus on media didactics and further education</p>	<p><b>Prof. Dr. jur. Dirk-Michael Barton</b> Private Law, Business Law and Multimedia Law</p> <p><b>Prof. Dr. Dieter Krimphove</b> Business Law &amp; European Business Law</p> <p><b>Prof. Dr. Wilfried Böhler</b> Business English</p>

## Research Centers

Universities are the backbone of the research world and often the source of new ideas and developments. The Faculty of Business Administration and Economics sees itself very much as part of that world and strives to become known as a center for international research. Its research activities take place across the entire range of its teaching and research units.

International attention is gained not just by ensuring that all research activities take place at a very high level. Shared goals and joint research projects produce synergy effects. Giving research activities a clear profile and clustering them together is another success factor. The Faculty strives to promote these clusters and develop a clearly defined research profile.

To ensure young researchers receive the best possible support, the Faculty has introduced a research-oriented Ph.D. program that should pave the way for its candidates to an international, top-quality career in research.

### Private and Public Governance of Long-term Contracts

Contracts are the key institution of long-term business and employment relations. The recently founded "Center for the Empirical Analysis of Contracts (CEAC)" studies how business partners structure long-term contracts in the shadows of the law and how differing governance mechanisms influence organizational performance. The analysis focuses on complex, incomplete, and relational contracts in which trust and implicit elements have a role to play. Theoretical considerations are interdisciplinary and draw from Marketing, the Economic Analysis of Law, Institutional Economics, and Organizational Behaviour. Based on that, real contracts and contractual relationships are studied empirically.

### Quantitative Analysis of Tax Effects and Tax Competition

In the last decades tax systems of industrial nations faced significant structural changes. Major topics of discussions are the effects of tax systems concerning location and investment decisions of multinational companies. The Center for Tax Research (CETAR), which was founded at the beginning of 2007 by Prof. Dr. Caren Sureth and Prof. Dr. Wolfgang Eggert, regards itself as a scientific center of competence, right at the interface of Business Tax Theory and Public Finance, to be committed to research of effects of tax systems on economic decisions and to business policy makers. By theoretical and empirical analyses as well as by simulations important results for economic research, entrepreneurial action and tax policy are being generated by a group of internationally working theoreticians and econometricians. Additionally the team of business administrators and economists regularly invites international researchers to contribute to common research and to enable a broader audience to have access to current questions.

[www.cetar.org](http://www.cetar.org)

FACULTY OF BUSINESS ADMINISTRATION AND ECONOMICS  
RESEARCH CENTERS



Below: Quantitative Analyses of Tax Effects and Tax Competition: Center for Tax Research (CETAR)



Right: International Group for Quantitative Tax Research (arqus)

### Innovative Production and Logistics

This area of information systems develops new IT-based concepts, methods and systems for production, logistics and traffic. Typical approaches are supply chain management, optimization systems and simulation. During the last years, this research area induced numerous co-operations with prominent industrial partners. Many projects are supported by governmental organisations. This research center has also the leading role in the Fraunhofer Applied Center for logistic-oriented management science. The chairs involved in this area supervise further interdisciplinary research projects at the International Graduate School of Dynamic Intelligent Systems.

### Business Information Systems

The Department of Business Information Systems (BIS) manages numerous research projects in the areas of BIS, e-Collaboration, CIM and Decision Support. Among the outcome are a large number of Ph.D. theses, a wide range of cooperation projects with industry, proficient research teams and a substantial amount of project funding, many of them in public-private partnerships.

### International Economics

Globalization and technical change is the driving force of growth and competitiveness, both at the firm and country wide level. A large share of the world's industrial production has shifted from industrialized countries in Europe and North America to newly emerging countries like China or India. Research also focuses on the shift in competitiveness and the change of working conditions and corporate strategies. Multinational enterprises play an important role in this process. Strategic analysis provides the framework for understanding how resources ranging from information to the use of advanced technology and capital in financing schemes are allocated. The importance of strategic alliances for economic viability is a recurrent theme of analysis. Firms are involved in a game together with other corporations, governments and international organizations such as the IMF and WTO. Governments compete for international capital to improve domestic conditions. Different actors play a multidimensional game. Theoretical and econometric research concerning these issues as well as studies on the dynamics of stochastic business cycle models or discrimination in labor markets are in the focus of the CIE.

[www.c-i-e.org](http://www.c-i-e.org)

### Vocational Education and Training

The Centre for Vocational Education and Training (cevet) is an interdisciplinary association of researchers engaged in vocational training, business education, economics, business administration and psychology that is unique throughout Europe. It focuses on scientific and socially relevant issues such as defining and developing skills, managing vocational training systems, the impact of vocational training on the economy, and the development and evaluation of in-service and school-based training measures. CEVET's members are part of a large number of national and international cooperation projects, thanks to which international research projects, for instance with the University of Oxford, have been made possible also at Ph.D. level. Its activities in the above fields of research have produced joint concepts and publications, plus a range of activities in the field of policy and business consulting and training.

Right: Center of International Economics (CIE)

**CIE** Center of International Economics



Above: The Centre for Vocational Education and Training (cevet)



# Internationalization

The Faculty of Business Administration and Economics strives to develop a clear profile with its pronounced international perspective, both in Germany and abroad.

In connection with its internationalization strategy the Faculty seeks to provide the following:

- International partnerships and projects with foreign partner universities and colleges
- International research
- International student exchange programs
- International curricula
- International degrees

The Faculty fulfils its claim to internationality in various ways, for instance by providing its students with

- language skills,
- specialist knowledge concerning the international flow of goods and capital, and
- insights into the cultural and linguistic sensitivities of foreign countries and regions.

Thanks to more than 40 cooperation programs with foreign universities and colleges around the world the Faculty is a firm part of an international research and teaching network. As a result it is able to produce international publications and presentations of Faculty research activities, joint publications issued in cooperation with foreign partners and the organization of conferences and meetings for an international audience on its home campus in Paderborn.

The Faculty of Business Administration and Economics at the University of Paderborn was one of the first faculties in Germany to introduce an ECTS-compliant credit point system as well as a modular study program leading to international degree titles. In addition to having adopted formal international standards the Faculty is known for the strong international focus of its curricula, particularly those of its degree programs International Business Studies (IBS) and International Economics. While IBS amalgamates linguistic and cultural components with economics and business administration elements, International Economics places stronger emphasis on international economics and management science. A largely English-speaking program, International

Economics is a highly attractive, fully accessible option especially for international students. The share of international students is greater than in the other economics programs.

In addition, the Faculty is part of more than 40 cooperation and exchange programs worldwide, which enables its students to avail themselves of a large-scale international network of degree programs abroad – an opportunity many of them are eager to seize. Around 125 students take part in these international exchange programs each year.

The Faculty's program Asian Studies in Business and Economics (ASBE) has a regional focus and provides a framework for research cooperation. Students pursuing this selective degree program are able to develop the specific skills required by businesspeople in this globally relevant business region, which remains relatively unexplored from a European point of view.

## FACULTY OF BUSINESS ADMINISTRATION AND ECONOMICS INTERNATIONALIZATION



Top: Award ceremony for five students who took third prize at the world's largest case study competition at Concordia University in Montreal, Canada (January 2007). The Faculty regularly takes part in the MBA International Case Competition and twice reached the final round. From left: Dr. Klaus Schüller, Thomas Möricke, Rüdiger Stucke, Heinrich Schäfers; front row: Volker Seiler, Iris Zitzmann, Prof. Dr. Bettina Schiller, Sanjoy Göhlsdorf



Top right: The close cooperation between the Business and Human Resource Education department and the University of Oxford's Department of Education benefits Ph.D. students in particular. This photo was taken at the first joint Ph.D. colloquium in Oxford, which took place in May. Preparations are already underway for the next joint colloquium...

Right: International workshop on international integration, development and disparity in Africa and China held by the Gries research group in Paderborn in August 2007. From left: Prof. G. Wan and Prof. W. Naudé (UNU-WIDER, Helsinki); Dr. M. Mathee, Dr. S. Rossouw, Dr. W. Krugell (NW University, South Africa)





## Asian Studies in Business and Economics (ASBE)

At present, China Japan and South Korea are the fastest growing markets worldwide. This enormous growth potential fascinates economists. Experts are not the only ones predicting that China will rise to become one of the strongest economic powers within the next decade. Internationality has become an important career aspect. As a consequence of globalization and the increasing importance of global networking, companies and executives demand strong language skills and intercultural competence. Educating and training students for employment in these markets is one of the main aims of the Faculty's internationalization strategy.

The Asian Studies in Business and Economics (ASBE) program is promoted by the German Academic Exchange Service (DAAD) within the scope of its International Study and Training Partnerships. Students acquire a profound knowledge of the region, coupled with strong language and intercultural skills and an in-depth understanding of Asia's economies. The program thoroughly prepares its students for what is a very different kind of exchange program.

ASBE consists of three phases. During the initial preparation phase students work in small groups with personal supervision and benefit from innovative web-based learning environments for a period of two semesters. This phase serves mainly to develop a sound basis. Students gain a basic understanding of cultural issues, language and economics and business issues in Asian countries while preparing for their stay abroad. Our renowned co-operation partner, the Landesspracheninstitut Bochum (LSI), runs the four-week intensive language course. Professors, university lecturers from our partner universities and managers hold seminar on specific topics taken from the fields of business management, economics and culture.

In the second phase students learn to apply their Asia-specific knowledge on location during their term abroad at one of our Asian partner universities. They gain profound insights into the economic and business administration systems of their host country and become acquainted with local cultural and social environments. During the third and final phase students reflect on their learning and development processes, present their project work and advise Asian students in Paderborn as well as the students that are about to embark on their term abroad. ASBE prepares its graduates for all the demands of a high-level career in business. They are given an opportunity to become experts in Asian economic issues and face excellent job prospects globally. The program is a firm element of the Faculty's internationalization strategy.

FACULTY OF BUSINESS ADMINISTRATION AND ECONOMICS  
ASIAN STUDIES IN BUSINESS AND ECONOMICS (ASBE)

Below: The first successful graduates of the ASBE program receive their certificates.



Above: ASBE students, teachers and coordinators explore the Great Wall near Beijing.



# Academic Programs at the Faculty

The Bologna Process is scheduled for completion across Europe by 2010. In time for the 2005/06 Winter Term the Faculty introduced its new consecutive Bachelor and Master's programs along with a set of study modules. The Bachelor's programs, each of which should be completed within six semesters, give graduates an initial professional qualification. They may also go on to pursue one of our Master's programs, each lasting four semesters, to enhance their existing knowledge and specialize in certain areas. So-called Case Studies encourage students to self-manage their curriculum and participate in project work, which they complete in small groups.

A new element is the Faculty's mentoring program for Bachelor students. During the first year of their degree, the assessment phase, the mentees are assigned to small groups led by their mentor, who is a member of the Faculty's academic staff and supports them in producing their coursework. Another noteworthy element is the Faculty's restructured Ph.D. program which prepares candidates in-depth for an independent research career.

## **Master Business Administration**

The four-semester Master of Science in Business Administration at Paderborn focuses on complex economic models, empirical methods, optimization methods and IT competence, rounded off by in-depth economic expertise. We equip students with the scientific skills they need to solve complex (multinational) business problems by assigning them to practical projects. Students select from a range of business administration modules from the Departments of Management, Taxation, Accounting and Finance, and Business Information Systems. Methodology modules and a cooperative learning environment prepare them for high-level executive jobs in business and administration or a more advanced, structured Ph.D. program, supplemented by several English-language courses with an international focus. More than 50 partner universities worldwide and guest professors from around the globe encourage an active intercultural and research dialog.

## **Master International Economics**

The jobs that typically await graduates of this program are diverse and exciting. Economists are responsible for evaluating and shaping policies in the private and public sector, all over the world. Besides language and social skills they must bring to the job strong analytical and methodological competences so they can assert themselves in what is a competitive environment. Students should also have a special awareness of business and social processes in an international context. The program provides them with a profound knowledge of the mechanisms of economics so they can develop well-founded, profitable solutions to specific problems for their later employers. Besides research projects in small groups, the largely English-language course enables student to specialize in growth and global development, multinational corporations, international fiscal and system competition, the economics of education, finance, econometrics, statistics, and game theory.

## **Bachelor Management and Economics**

The Bachelor Program is based on a curriculum grounded in Business Administration and Economics, and provides an introduction into four of the five majors: Management, Taxation, Accounting & Finance, Business Information Systems, Applied International Economics and Vocational Education. The program includes studies in Quantitative Methods from Mathematics and Statistics (with practical applications in Business Administration and Economics), Business Computing, Law, and Business English.

## **Bachelor Business Information Systems**

This B.Sc. course aims to equip graduates with a solid professional qualification. Its broad curriculum includes the concepts and methods in use in this area and gives students a firm grounding in economics and computer science. The first two semesters represent the assessment phase, during which students acquire the necessary basic knowledge of business information systems, computer science and economics. The next four semesters are spent working on their personal choice of focus areas.

## **Bachelor International Business Studies**

The B.A. in International Business Studies takes a consistent international and interdisciplinary approach. Around 60 percent of the curriculum is accounted for by economics and above all business administration. The remaining 40 percent are dedicated to language skills. Students enhance their skills in English plus either French or Spanish. The language modules are rounded off by intercultural elements. The completion of this six-semester program gives graduates an initial professional qualification. Students are encouraged to spend one or two semesters at one of our partner universities abroad.

**Master**

**Vocational Education and Business Studies**

The four-semester program in Business Education leads to the degree title of Master of Science (M.Sc.). The program, which builds on the B.Sc. degree in Management and Economics, offers a traditional mix of economic, education and teaching elements and prepares students for a high-level teaching career at vocational training and other educational institutions, in businesses, and in education administration. In addition to two in-depth business administration modules the curriculum includes modules on skills development, teaching and learning, vocational and in-service training, education management and organization, and media education. The aim of the M.Sc. program is to provide graduates with the professional range of technical, social and communicative, and interpersonal skills they need in this demanding field.

**Master**

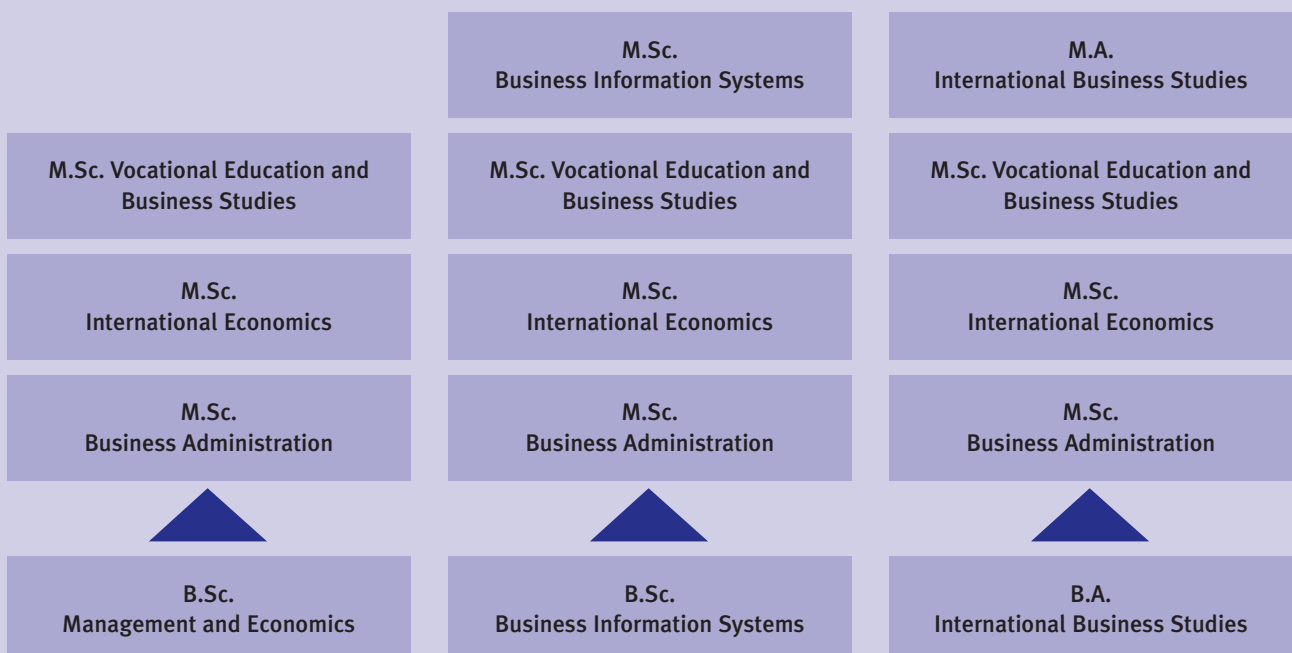
**Business Information Systems**

The knowledge acquired by students in a previous related Bachelor’s program is enhanced in this research and methodology-centered program to include business information, economics, and computer science, all against the background of recent research insights. Students are required to submit a Master’s thesis on a complex subject, confirming their ability to conduct research independently and apply current methods. The flexible curriculum of this four-semester M.Sc. program enables students to select modules from the above areas and build up a both broad and specialized base of knowledge in selected subjects (e.g. operations research, communication and data management, supply chain management, collaborative document and knowledge management) and systems (e.g. SAP, IBM Workplace & Websphere).

**Master**

**International Business Studies**

This four-semester M.A. program pursues a consistent international and interdisciplinary approach. Around 60 percent of the curriculum is accounted for by economics and above all business administration, which predominantly aim to develop students’ analytical and methodological skills. The remaining 40 percent are dedicated to language training. Students are expected to bring with them a basic but solid grounding in English, which is then enhanced to include Business English and either Business French or Business Spanish. The language modules are rounded off by intercultural elements. The M.A. in International Business Studies qualifies graduates for higher-level specialist and executive positions in international companies and organizations. Students are encouraged to spend one or two semesters at one of our partner universities abroad.



# Promoting Young Researchers

The Faculty's Ph.D. program is the third element of its soundly structured, well coordinated academic program. With this new component the Faculty seeks to meet two strategic objectives:

- Safeguarding the quality of Ph.D. projects and associated research activities
- Accelerating the preparation of Ph.D. theses

To reach these strategic goals the Faculty has put the following measures in place:

1. The preparation phase of the Ph.D. degree is structured in a clear, transparent manner to make it more homogeneous. Progress becomes easier to document and any difficulties that may appear in connection with complex research are easier to spot.
2. Qualified faculty members provide Ph.D. students with systematic academic support on a very high level in connection with their research projects.
3. A clearer structure, greater transparency and dedicated conceptual support enable students to plan their Ph.D. better, which accelerates the process. This helps the candidates' excellent work to be communicated externally in a simpler, more convincing manner.

4. Attendance at international conferences and the publication of papers for an international audience already during the Ph.D. program supports the young researchers' careers.

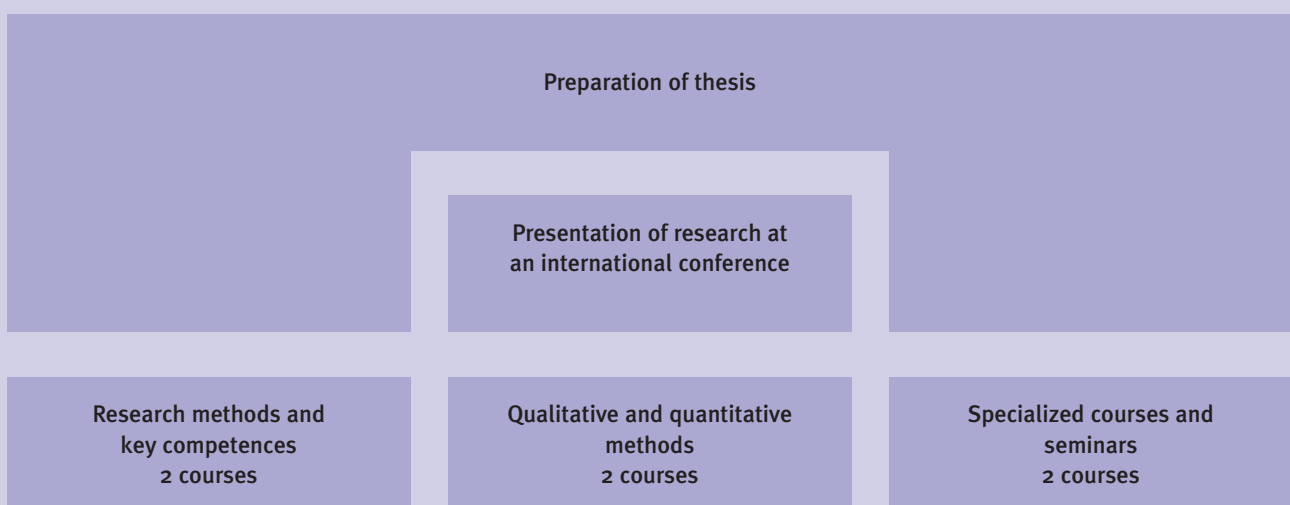
These objectives are met by means of courses and seminars organized by the Faculty that strengthen the candidates' theoretical grounding and academic writing and research skills. The students also enroll in a Faculty-wide research seminar which provides them with insights into ongoing research in the field of economics in general.

At department level Ph.D. candidates are familiarized with specific technical requirements and are equipped with the methodological skills used in the various departments so they can compete at international level.

At the very specialized research group level candidates are involved both methodologically and conceptually in the research programs and projects of their department. They complete intensive methodology courses, attend regular meetings, and regularly present their work to their group.

In connection with the Faculty-wide research seminar and the departments' research colloquia the Faculty invites guest speakers and professors. Students are hence able to witness the state of the art of research in the field and become part of national and international research networks – giving them systematic, institutionalized access to the international world of research.

FACULTY OF BUSINESS ADMINISTRATION AND ECONOMICS  
PROMOTING YOUNG RESEARCHERS



Graduate Program Imperfect Information in Business and Economics (Ph.D.)

# Paderborner Hochschulkreis e.V.

The Hochschulkreis Paderborn, or PHK, is an association of students and alumni of the University of Paderborn's Faculty of Business Administration and Economics. Through its member network the PHK maintains a close connection between theoretical science and practical entrepreneurship, which facilitates an active exchange of ideas between the two segments. On the one hand, this makes it easier to transfer new trends and research insights into practice; on the other, problems and fields of research that are essential to practical experience can be easily identified.

The mutual exchange of ideas is also important within the PHK, since it allows to share and deepen various scientific insights and experiences. The information network also helps to maintain contact with alumni and potential future employers.

## Activities

For those who are close to graduation or have already gained their degree, the terms "Tag der Wirtschaftswissenschaften" and "Examensball" are surely not new. These events are organized by the PHK and the Faculty of Business Administration and Economics. The highlight is the end-of-exams celebration for the Faculty's graduates. However, the PHK is attractive not only for graduates and alumni, but also for students. The PHK's activities are detailed in Equilibrium, its regular newsletter, which can be picked up at various points throughout the campus and is also mailed to all members of the PHK. [www.phk-ev.de](http://www.phk-ev.de)

**Members** (as of April 2007)  
634

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Prof. Dr. Peter F. E. Sloane

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FACULTY OF BUSINESS ADMINISTRATION AND ECONOMICS  
PADERBORNER HOCHSCHULKREIS E.V.



"Tag der Wirtschaftswissenschaften" 2006: Graduates



# Department 1 Management

## Chairs & Professorships (from left to right)

Business Administration/Marketing  
Prof. Dr. Andreas Eggert  
Jun. Prof. Dr. Jens Hogreve

Personnel Economics  
Prof. Dr. Martin Schneider

Marketing  
Prof. Dr. Klaus Rosenthal

Organizational and Media Economics  
Prof. Dr. Bernd Frick



DEPARTMENT 1 – MANAGEMENT



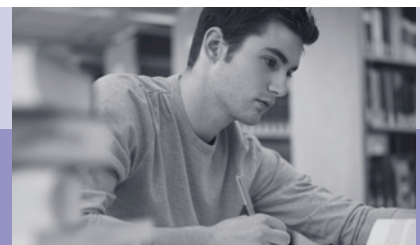
The Department of Management at the Faculty of Business Administration and Economics is divided into four areas: Business Administration, Marketing, Human Resource Management, and Organization and Business Management. The spokesperson for the Management Department is Prof. Dr. Andreas Eggert, holder of the chair of Business Administration (with a focus on marketing). The Department teaches a wide range of topics in the field of management. As part of the University's commitment to international business, an increasing number of courses are offered in English. Moreover, the courses are designed to encourage students to actively participate in research projects. The aim is to closely link teaching and research and thus strengthen both areas.

The Department's Professors are engaged in a wide variety of research activities and publish regularly in many highly regarded journals. Their productivity makes a strong contribution to the University of Paderborn's status as a research university. Recent Department of Management publications have contributed strongly to their disciplines while employing innovative research methods. These recent publications have included:

- Martin Schneider (2005), "Judicial Career Incentives and Court Performance: An Empirical Study of the German Labour Courts of Appeal", *European Journal of Law and Economics*, 20, 2, 127-144.
- Martin Schneider (2005), "Gestaltungsprinzipien für Personal-Kennzahlensysteme: Abschied von der Zahlengläubigkeit", *Betriebswirtschaftliche Forschung und Praxis*, 57, 1, 30-42.
- Bernd Frick (2003), "Contest Theory and Sport," *Oxford Review of Economic Policy*, 19, 4, 512-529.
- Bernd Frick (2005), "Kontrolle und Performance der mitbestimmten Unternehmung. Rechtsökonomische Überlegungen und empirische Befunde," *Kölner Zeitschrift für Soziologie und Sozialpsychologie, Sonderheft Finanzmarkt-Kapitalismus: Analysen zum Wandel von Produktionsregimen*, 45, 418-440

- Wolfgang Ulaga and Andreas Eggert (2006), "Value-Based Differentiation in Business Relationships: Gaining and Sustaining Key Supplier Status", *Journal of Marketing*, 70; 1, 119-136.
- Andreas Eggert, Wolfgang Ulaga and Franziska Schultz (2006), "Value Creation in the Relationship Lifecycle: A Quasi-Longitudinal Analysis", *Industrial Marketing Management*, 35, 1, 20-27.

The recently founded Center for the Empirical Analysis of Contracts (CEAC) attached to Department 1 studies how business partners structure long-term contracts in the shadows of the law and how differing governance mechanisms influence organizational performance. The analysis focuses on complex, incomplete, and relational contracts in which trust and implicit elements have a role to play. Theoretical considerations are interdisciplinary and draw from marketing, law, institutional economics, and organizational behavior. CEAC uses this foundation to empirically study contracts and contractual relationships.



# Business Administration/Marketing

## Prof. Dr. Andreas Eggert “It takes two to tango”

As a scientific discipline, marketing aims to analyze and explain voluntary market exchanges. These exchanges only take place if all parties involved expect to gain net value in the exchange process. Therefore, selling companies can only reach their goals if they design, communicate, and deliver superior value offerings to their target markets in a more cost-efficient way than the competition.

In recent years, marketing research has been strongly influenced by the idea of relationship marketing. Accordingly, the research activities of the marketing department at the University of Paderborn focus on the creation and recognition of value in business relationships. The ultimate goal is to establish a value-based theory of relationship marketing. The marketing department cooperates with international research partners and publishes its research in international peer-reviewed journals.



**Prof. Dr. Andreas Eggert** (left)  
Since 2004, Andreas Eggert has held the marketing chair at the University of Paderborn. He received his doctorate and *venia legendi* from the Technical University of Kaiserslautern and was a visiting professor at the Ecole des Hautes Etudes Commerciales du Nord (EDHEC) in Lille and Nice/France.



**Jun. Prof. Dr. Jens Hogreve** (right)  
studied economics at Bonn and Mannheim Universities and received his doctorate from the University of Hagen. Since 2007, he has been Junior Professor of services management at the University of Paderborn.

DEPARTMENT 1 – MANAGEMENT  
BUSINESS ADMINISTRATION/MARKETING

<http://fb5.uni-paderborn.de/marketing>



The marketing team (from left to right): Andreas Eggert, Karina Machuletz, Ina Garnefeld, Franziska Schultz, Christian Schaller, Sabine Hollmann

# Personnel Economics

Prof. Dr. Martin Schneider

Personnel management shapes an organization's endowment with human capital, social capital, and organizational capital – intangible resources that are key to organizational performance, but at the same time difficult to manage. For this reason, the Chair in Personnel Economics seeks to contribute to a more effective understanding and deployment of intangible resources in (multinational) companies and public agencies. In both research and teaching, our main goal is to understand the economic rationale of decisions that affect intangible resources.

In our **teaching** we seek to familiarize students with the craft of strategic thinking and strategic decision making in personnel management. In doing so, we emphasize the links of personnel

management to organizational performance, market forces, and social considerations. We therefore include in our curriculum industrial relations – in Germany and abroad – and strategic personnel management. To enable students to implement decision-support methods, we also equip them with key practical and theoretical skills in empirical research on personnel matters and computer-aided information systems. Our **research** is rooted in socio-economics and takes an empirical approach. Our research interests focus on three main areas: performance management, intangible resources, and international human resource management. Current research topics include the alleged worker bias in judicial decisions by German labour courts and the U.S. American National Labor Relations Board, the performance effects of goal setting, the standardization of the terms and conditions governing workers on international assignments, and the impact of social networks on early career success.



**Prof. Dr. Martin Schneider**

has held the Chair for Management, in particular Personnel Economics, at the University of Paderborn since August 2006. He studied at the University of Trier and Aston University, Birmingham and graduated in 2003 before working as a researcher at the Institute for Labour Law and Industrial Relation in the EC, Trier. His doctorate, which he received from the University of Trier in 1998, dealt with personnel adjustment from a risk-management perspective. His habilitation, awarded by the University of Trier in 2003, was on performance measurement for professional service organizations. Martin Schneider has held teaching posts at the University of Trier, the University of Witten-Herdecke, and the Bordeaux Business School. During a visiting scholarship at the University of California at Berkeley, he conducted research funded by the Deutsche Forschungsgemeinschaft (DFG). In 2005, Martin Schneider was awarded the BDO Best Conference Paper Award of the German Association of University Professors of Management (VHB). He is now also a supervising member of the Graduate School of Excellence "The Efficient Design of Labour Market Institutions" at the University of Trier.

<http://wiwiweb.upb.de/id/personalwirtschaft>

DEPARTMENT 1 – MANAGEMENT  
PERSONNEL ECONOMICS





# Marketing

## Prof. Dr. Klaus Rosenthal

The research areas of the marketing department at the University of Paderborn focus on the strategic aspects of marketing philosophy and theory, B2B marketing, marketing management and start-up management.

Current key activities in these research areas are innovation-oriented technology marketing, marketing/management and logistics, research into user groups in industrial marketing and the reorganization and evolutionary evaluation of the development of marketing and management concepts.

The marketing department organizes regular international cooperation projects. The current Tempus project **Management Know-How for the Russian transport sector** (JEP-24053-2003) is a three-year international academic development project that focuses on the development and implementation

of management training for skilled personnel and executives in logistics and transport. The project is conducted in close collaboration with Lipetsk State Technical University, Pacific National University (Khabarovsk), St. Petersburg State University and the University of Groningen.

The ongoing project “**Linked development of management training in logistics and transport in the Ukraine** (VET-LOG/JEP\_26080\_2005) – sustains the objectives of Ukraine’s National Indicative Programmed (2004-2006), Education and Training Section. It aims at improving the collaboration between the academies and businesses with regard to practical and job market oriented education by adapting modern methods of e-learning. The project is carried out in close collaboration with Kiev University of Transport, Pre-Azov State Technical University (Mariupol), Odessa State Maritime University and Vienna University of Economics and Business Administration.

Five international Tempus education projects were completed successfully between 1997 and 2004



**Prof. Dr. Klaus Rosenthal**  
Chair of Marketing at the University of Paderborn since 1991.

DEPARTMENT 1 – MANAGEMENT  
MARKETING

[http://wiwiweb.upb.de/id/bwl\\_o4\\_home](http://wiwiweb.upb.de/id/bwl_o4_home)



Tempus project meeting in Paderborn



Project team in Banja Luka

# Organizational and Media Economics

Prof. Dr. Bernd Frick

Business firms and non-profit organizations all over the world constantly review and sometimes fundamentally change their formal architectures, routines and processes and corporate cultures to enhance their current performance and growth prospects. The principal challenge in designing firms is to maximize the likelihood that decision makers have both the relevant information to make the right decisions and the incentives to use that information productively. Understanding the organizational architecture provides managers with powerful tools for influencing their company's performance. These include defining the allocation of decision-making authority and responsibility, evaluating the performance of individuals and business units, developing incentive and reward systems for individuals and groups, structuring organization charts, changing the shared beliefs, values and norms of the incumbent workforce, considering which activities to conduct in-house and which to outsource and – finally, but most importantly – defining the scope of business operations.

The individual components of an organization's architecture are, first, complements rather than substitutes. Second, the appropriate architecture depends on the company's environment: Technology, competition and regulation all matter. Finally, organizational change always incurs costs.

Our teaching and our research activities are organized along the following lines:

- We offer courses in "Strategic Management" (M.A.) and "Organizational Economics" (B.A.) as well as seminars in media and sports economics.
- Our (mostly empirical) research projects are in the fields of corporate governance, industrial relations, change management, and compensation systems.

Combining profound theoretical analyses with rigorous empirical testing is characteristic for the field of organizational economics. We invite students and colleagues to join us in our efforts.



**Prof. Dr. Bernd Frick**

has been professor of organizational and media economics in the Department of Management at the University of Paderborn since July 2007. His research interests are in the areas of corporate governance and organizational economics. He studied sociology and economics at the University of Trier and at Clark University, Worcester, MA (USA). He received both his Ph.D. and his habilitation in Business Administration from the University of Trier (the former with a dissertation on labour economics in 1990 and the latter with a monograph on industrial relations in 1996). He served as a junior and senior researcher at Loughborough University of Technology in the UK and at the University of Trier where he was affiliated with the Institute of Labour and Social Policy Studies and the Department of Services Administration and Management. Before joining the Department of Management at the University of Paderborn he held the Chair in Personnel and Organizational Economics at the University of Greifswald (1995-2001) and the Reinhard Mohn Chair in Organizational Economics and Leadership at Witten/Herdecke University. Since 2003 he has also been a research associate at the Institute of Labour Law and Industrial Relations in the European Community at the University of Trier.

<http://wiwiweb.upb.de/id/orga>

DEPARTMENT 1 – MANAGEMENT  
ORGANIZATIONAL AND MEDIA ECONOMICS



Team



# Department 2

## Taxation, Accounting and Finance

### Chairs & Professorships (from left to right)

Banking and Finance  
Prof. Dr. Bettina Schiller

Business Administration, especially  
Production Management and Controlling  
Prof. Dr. Stefan Betz

Business, especially  
Financial Accounting  
Prof. Dr. Dr. Georg Schneider

Management and Financial Accounting  
Prof. Dr. Thomas Werner

Business Administration,  
especially Business Taxation  
Prof. Dr. Caren Sureth



DEPARTMENT 2 – TAXATION, ACCOUNTING AND FINANCE

The Taxation, Accounting and Finance Department with its five professors and 15 research assistants is one of the biggest research and teaching entities of the Faculty of Business Administration and Economics at the University of Paderborn.

Competitive research, internationality, professional and methodological competence and hands-on courses characterize the department's teaching and research activities.

Prof. Dr. Bettina Schiller and her team teach and research in the field of finance and banking.

Prof. Dr. Stefan Betz and his team focus on production management and controlling.

The chair of business administration, especially financial reporting, is currently being filled. Meanwhile Prof. Dr. Georg Schneider, who joined us from the University of Vienna, is serving as the interim chair during the 2007 summer term.

The accounting and financial reporting chair in the department is occupied by Prof. Dr. Thomas Werner.

Prof. Dr. Caren Sureth holds the chair of business administration, especially business tax theory. She and her team teach and research particularly in the field of quantitative tax theory.

The Department's courses seek to equip students with professional expertise coupled with strong general knowledge. They are suitable for Bachelor and Master students as well as students on the outgoing "Diplom" programs. Students have the opportunity to select courses according to their personal interests and abilities in preparation for their future careers. Our numerous innovations in teaching are very popular among students. Lectures held in English, visiting professors from abroad, experienced assistant lecturers and executives and a diverse exchange program all offer students a chance to engage in hands-on cooperation projects.

Web-based coactive and cooperative learning and working networks play a major role in the department's teaching activities. Students are given access to a platform so they can self-organize their work and form working groups with their peers.

Tutorials, business games, teamwork, case studies and seminars are further quality features. A favourable student/lecturer ratio produces a study environment that enables comfortable and effective learning.

The Department also caters to post-graduate students. Against the background of different research areas, a

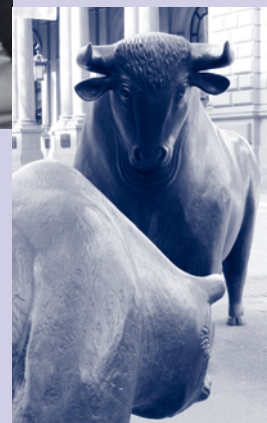
constructive exchange of ideas is facilitated by interdisciplinary seminars and courses that focus on specific research topics and methods.

The University of Paderborn has a strong reputation as a research university, thanks in no small measure to the Taxation, Accounting and Finance Department. The large number of top quality papers published by the chairs and its volume of third-party funding bears witness to this fact.

The chair of Prof. Dr. Caren Sureth has two assistant researchers that are supported by the German Research Foundation (Deutsche Forschungsgemeinschaft). The Department has also secured additional third-party funds from the private sector.

The presence of researchers with similar areas of interest stimulates the Department's very active research track record. The Department provides strong support to young researchers, organizes scientific conferences and guest lectures, prepares and publishes working paper series, and promotes and publishes cooperative research activities under its umbrella.

Two excellent examples of this collaboration are the research group for Quantitative Tax Research (arqus) and the Center for Tax Research (CETAR).



# Banking and Finance

## Prof. Dr. Bettina Schiller

The chair of banking and finance focuses on risk management in research and teaching. Financial institutions facing several types of risk and our research activities concentrate on these fields, which include management of credit risk, measurement and hedging of foreign exchange risks, and management of interest rate and operational risks in financial institutions. The research projects concentrate on the dynamic pace of change in the banking sector, a consequence of the rapid development of financial markets (new products) and the evolution of banking supervision. Recently, also non-financial institutions

have come under pressure to establish a sound risk management system. This process can be supported by banks in order to improve their own portfolio of credit risks. The importance of these changes will become an issue in our future teaching and research activities.



### Prof. Dr. Bettina Schiller

is Professor of business administration, esp. finance and banking, at the University of Paderborn. After studying business administration at Johann Wolfgang Goethe University in Frankfurt/Main, Bettina Schiller was a research assistant at the University of Passau and the University of Mannheim. In 1985 she submitted her Ph.D. thesis on option pricing in Germany at the University of Mannheim. At the same university she wrote her habilitation with a thesis on the role of advisory services by banks in private financial decisions with respect to transaction cost theory. After a temporary one-year professorship for international finance at the University of Regensburg, she accepted the offer of the chair of business administration, esp. finance and banking, at the University of Paderborn in 1992. Bettina Schiller serves on several university committees and since 2004 has also been a member of the senate of the University of Paderborn.



# Business Administration, especially Production Management and Controlling

Prof. Dr. Stefan Betz

The professorship of business administration, especially production management and controlling, concentrates on selective problems and questions relating to the planning and controlling of inputs, throughputs and outputs in production systems.

In a procurement context, the focus is on the goal-oriented planning of procurement logistics, with the main objective the simultaneous process optimization of transport and warehousing. Where the production process is concerned, the ambition is to model real and practice-oriented problems in the field of production and logistics. Corresponding solutions should be based on modern information and communication systems, with attention given to the development, implementation and management of operational planning and control systems. Several projects focus on supply chain management and analyze the relationship between production management, customers and suppliers. Against this

background, the challenge is to expand the notion of SCM to cover waste management and transferring the current draft of the industrial SCM to the service industry. Another project focuses on which of the current controlling concepts can be transferred to complete supply chains and how they have to be modified. In addition, general research focuses on what controlling concepts could be applied in both industry and the service industry and whether they need to be modified. Yet another domain looks at to what extent operational problems in the field of production management and controlling can be solved by using soft data from the fuzzy-set theory rather than hard data for the planned magnitude. Despite the fact that the professorship runs several purely practice-oriented projects within the automobile and the media industry, one aspect common to all research projects is their problems and questions are chosen to provide appropriate and practice orientated solutions.



**Prof. Dr. Stefan Betz**

has been Professor of business administration, esp. production management and controlling at the University of Paderborn since 2004. Professional career: He began his academic education at the University of Paderborn where he studied business administration, gained his Ph.D. thesis in 1989 and habilitated in 1995. In 1997 he was appointed temporary professor for business administration, esp. production management, at the Technical University of Braunschweig and temporary professor for business administration, esp. industrial management and controlling, at the University of Goettingen. In 1998 Stefan Betz accepted the offer of chair of industrial management and controlling in Goettingen where he served until 2004.

<http://wiwiweb.upb.de/id/bwl07>

DEPARTMENT 2 – TAXATION, ACCOUNTING AND FINANCE  
BUSINESS ADMINISTRATION,  
ESPECIALLY PRODUCTION MANAGEMENT AND CONTROLLING





# Business, especially Financial Accounting

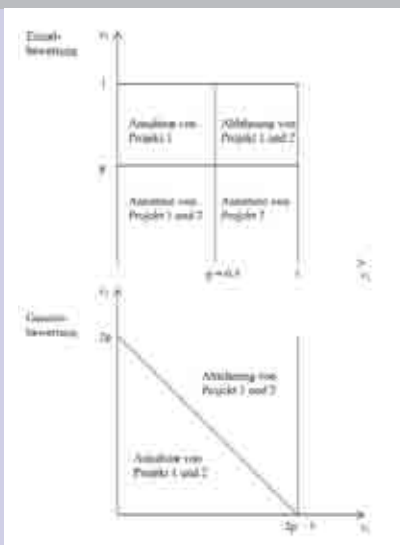
**Prof. Dr. Dr. Georg Schneider**  
 “Homines, dum docent, discunt.”

The chair of Business, especially Financial Accounting, investigates accounting standards from an agency theory perspective. The applied models are based on microeconomic theory and, more specifically, can be regarded as applications of game theory. A recent research topic is the investigation of optimal capitalization and depreciation patterns in dynamic environments (presence of real options) from an agency theory perspective. In the absence of agency conflicts the value of real options will always be positive. This value arises from the additional flexibility associated with the real option. In contrast, recent research has shown that this basic insight may not be valid in the presence of agency conflicts. Agency theory and the theory of real options have important implications for basic accounting issues. In particular, these theories may interfere with the

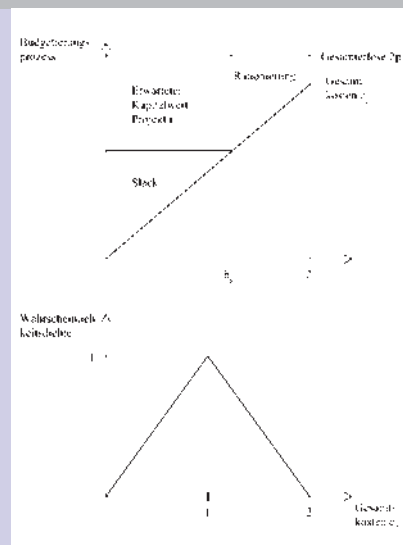
question when investments should be capitalized rather than expensed. In theory and practice two different methods have emerged: full cost accounting and successful efforts accounting. The debate surrounding useful accounting standards (US-GAAP) for the oil industry in the US has shed light on the importance of this research topic. A final answer to the mentioned and familiar questions in accounting can only be given based on economic models based on game theory.



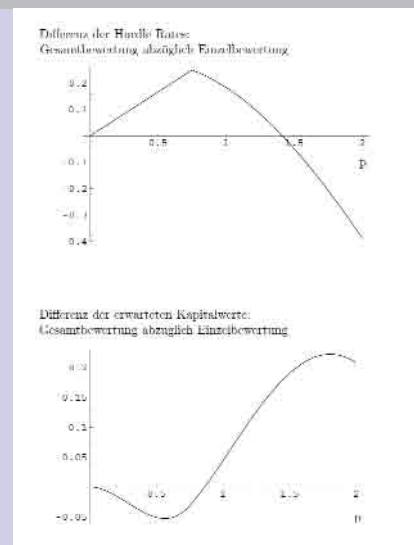
**Prof. Dr. Dr. Georg Schneider** has been full professor and occupied the chair of Business, especially Financial Accounting since the 2007/2008 winter term and has worked at the University of Paderborn since the 2007 summer term. He received a master's degree in mathematics from the University of Vienna and a Ph.D. both in mathematics (thesis title “The d-bar Neumann problem and Spaces of Holomorphic Functions”) and business (thesis title “Real Options, Residual Income and Information System Design”). Georg Schneider was assistant professor at the Department of Business Studies at the University of Vienna (Chair of Managerial Accounting (Controlling); Prof. Dr. T. Pfeiffer) for several years. He twice received the honour “Promotio sub auspiciis praesidentis rei publicae” and was awarded the “Würdigungspreis des österreichischen Bundesministeriums für Bildung, Wissenschaft und Kunst” three times.



Possible investment strategies in case of single and common valuation of two investment projects in case of agency conflicts.



The optimal investment strategy for two investment projects in the case of agency conflicts. The figure below shows the density of the sum of the cost of both investment projects.



The difference of the hurdle rates and the present values: common valuation minus single valuation.



# Management and Financial Accounting

Prof. Dr. Thomas Werner

As a subsection of business studies, accounting deals with the systematic collection and evaluation of all quantifiable relations and procedures within enterprises. Accounting is divided into two parts. On the one hand, internal accounting concerns the illustration, control and planning of operational processes. On the other, it also covers reporting and the duty to disclose information.

One main area of research is the interface between internal and external accounting. IFRS is particularly significant in this respect. Research focuses on the consequences of IFRS for financial statement analysis.

Another area of emphasis is the analysis of financial institutions' balance sheets. Classic financial statement analysis only helps to examine the annual financial statements of credit institutes to some extent; analysis instruments specific to banks must be developed. Empirical research is particularly important here.



**Prof. Dr. Thomas Werner**

has held the chair of internal and external accounting at the University of Paderborn since 1992.

Career: 1981 graduation from the University of Frankfurt, followed by research assignment in Boulder/USA. 1982 to 1985 research assistant, 1986 doctorate, 1986 to 1990 assistant at Deutsche Bank, 1990 to 1992 professor of controlling at the University of Applied Sciences of Gießen-Friedberg. Since 1992 Professor at the University of Paderborn.

<http://wiwiweb.upb.de/id/bwl11>

DEPARTMENT 2 – TAXATION, ACCOUNTING AND FINANCE  
MANAGEMENT AND FINANCIAL ACCOUNTING



# Business Administration, especially Business Taxation

**Prof. Dr. Caren Sureth**  
 “Taxes matter!”

Decisions in multinational firms are significantly influenced by taxation. This is true especially for location, investment and finance decisions. Against the background of entrepreneurial tax planning as well as the discussion on tax reform proposals, teaching and research focuses on fiscal expertise but also on critical analysis of tax effects on economic decisions. In facing research, business practice and tax policy, the quantitative analysis of tax rules, especially under uncertainty, and international tax plan-

ning have been ascribed importance. These economic studies on tax law include intertemporal aspects, transition problems and revenue effects arising when the tax system changes. Besides theoretical analyses empirical studies and simulations round off the field of activity. Research in this field is frequently done in cooperation with other national and international economists, e.g., in the network for Quantitative Tax Research (arqus) and in the Center for Tax Research (CETAR).



**Prof. Dr. Caren Sureth**

has held the chair of Business Administration, especially Business Taxation at the University of Paderborn since 2004.

Academic career: apprenticeship as a banker; degree in Business Administration, English, French and Chinese at University of Passau; 1999 Ph.D. at University of Bielefeld; 2002-2004 interim professor, Chair of Business Administration, esp. Accounting and Business Taxation, University of Paderborn; 2003 postdoctoral lecture qualification and appointment as professor at the Karl-Franzens University, Graz, and University of Paderborn.

Awards: 1999 graduation price for Ph.D. thesis (Westfälisch-Lippische Universitäts-gesellschaft), 2002 Best Paper Award for a remarkable international publication of a young researcher (Verband der Hochschullehrer für Betriebswirtschaft e.V.), 2003 award for outstanding achievements in teaching (Paderborner Hochschulkreis). 2005 foundation of arqus, 2007 foundation of CETAR.



DEPARTMENT 2 – TAXATION, ACCOUNTING AND FINANCE  
 BUSINESS ADMINISTRATION, ESPECIALLY BUSINESS TAXATION

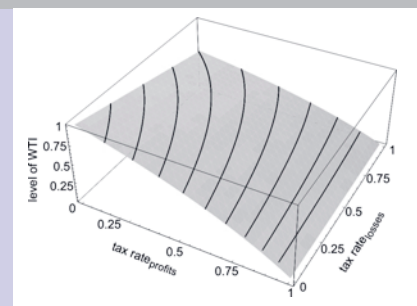
<http://www.upb.de/steuern>



Kooperative, theoretisch fundierte Forschung zur Quantitativen Steuerlehre, Stellungnahmen zur Steuerpolitik, Nachwuchsarbeit und eine Arbeitspapierreihe. Im Arbeitskreis Quantitative Steuerlehre arbeitet eine Gruppe von Fachvertretern der Betriebswirtschaftlichen Steuerlehre aus Deutschland und Österreich zusammen. [www.arqus.info](http://www.arqus.info)



Das Center for Tax Research ist ein wissenschaftliches Kompetenzzentrum, in dem sich Theoretiker und Ökonometriker aus Betriebs- und Volkswirtschaftslehre mit den Wirkungen von Steuersystemen auf wirtschaftliche Entscheidungsträger befassen. [www.cetar.org](http://www.cetar.org)



Der Einfluss asymmetrischer Besteuerung von Gewinnen und Verlusten auf das Niveau der Investitionsbereitschaft im Binomialmodell.



DEPARTMENT 2 – TAXATION, ACCOUNTING AND FINANCE



# Department 3

## Business Information Systems

### Chairs & Professorships (from left to right)

Business Information Systems  
Prof. Dr. Joachim Fischer

Groupware Competence Center (GCC)  
Prof. Dr. Ludwig Nastansky

Computer Integrated Manufacturing  
Prof. Dr. Wilhelm Dangelmaier  
Prof. Dr.-Ing. Carsten M. H. Claussen  
Prof. Dr.-Ing. Bernd Hellingrath

Decision Support & Operations  
Research Labor  
Prof. Dr. Leena Suhl  
Jun. Prof. Dr. Natalia Kliewer



DEPARTMENT 3 – BUSINESS INFORMATION SYSTEMS



We deliver competence in Business Information Systems (BIS). Our interdisciplinary teams research new and innovative ways to transform ever changing and developing information and communication technologies into effective business applications and methodologies. As a result both private enterprises and public organizations are enabled to optimize their business processes with respect to essential competitive factors like costs, turnover, time to market, and quality. The focus is on people as users – in their workplaces, with their personal potential, and their productivity and quality performance. Established in 1990, Department 3 has right from the beginning been devoted to meeting the challenge of being a leading producer of efficient and profitable solutions. As a result BIS at Paderborn University has been ranked three consecutive times among the top two in Germany's official CHE ranking. Department 3 has a long history of successful spin-off companies, and employs seven professors in four units.

### Research

Research in Department 3 focuses on the design, development and introduction of business information systems. Complementary to this, emphasis is given to the analysis, evaluation and assessment of BIS in a socio-economic context. The result is, above all, a solution-centered approach leading to successful application in business. Most of our research topics stem from our network of links and partnerships with industry. Ideally, our research results enable our partners to generate innovative products and services. This practical side notwithstanding, basic academic research is a central and indispensable element of the work of the department. Accordingly, our activities are integrated in various project networks that are either publicly funded or established as public-private partnerships. Department 3 occupies important positions within the International Graduate School "Dynamic Intelligent Systems", European research projects, and the Fraunhofer application center (ALB). Company partnerships involve local businesses as well as international companies like BMW, Bertelsmann, Daimler, Deutsche Bank, IBM, Lufthansa, SAP, Siemens and Volkswagen. Department 3 is proud of having received many awards in areas such as spin-off com-

petitions, innovation awards, and awards for its graduate students.

### Degree courses and graduate careers

BIS degree courses aim to educate and qualify knowledgeable people on their way to becoming well-trained and broadly educated professionals. They need to command the knowledge, creativity, and boldness necessary to combine modern information and communication technologies and unconventional concepts with a sound economic approach. This is achieved by a curriculum that imparts profound knowledge in the areas of business management, economics, information systems and computer science. Business Information Systems studies at Bachelor and Master level are designed to produce both a scientific foundation and an orientation towards meeting industry's needs for relevant skills. Researchers and Ph.D. candidates at Department 3 are encouraged to undertake projects tuned to their individual skills and motivation, not least in their thesis. Our graduates and alumni form the foundation of the international knowledge, cooperation and relationship network originating at BIS at the University of Paderborn.



# Business Information Systems

Prof. Dr. Joachim Fischer

“We realize business processes.”

At the chair of Business Information Systems we are engaged in information systems for managerial and interorganizational business processes.

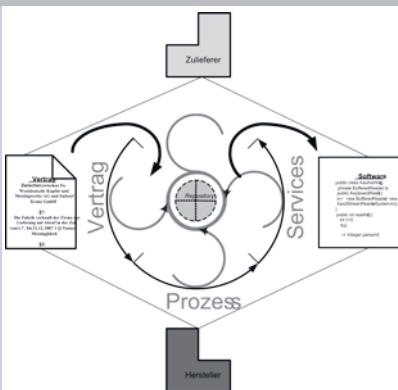
In class we work with systems of market leader SAP. Besides receiving a strong grounding in theory students learn how to handle, apply and customize integrated information systems.

In research we seek to adapt information systems to changing business processes rapidly and at low cost. The idea is to simulate business processes including their economic implications, focus on the resulting division of labour in contracts, and produce software components on this basis. Our research conforms to the recent trend towards service-oriented architectures, but is based on economic and legal constructs. Our results take account not only of companies acting independently, but also of the industry-wide value added chain. Our research outcomes have proven successful in projects with retail traders and those with strong connections to manufacturers (Project MOVE). A current project (FOCUS) examines the automotive industry's supply chains. Project CeSAr provides software components. The chair of Business Information Systems 1 is a member of the R&D Management working committee of the Schmalenbach Gesellschaft and also serves on the SAP Automotive working committee.

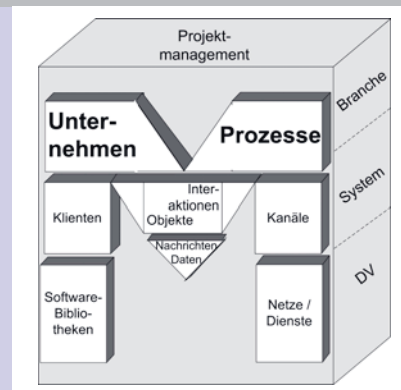


**Prof. Dr. Joachim Fischer**

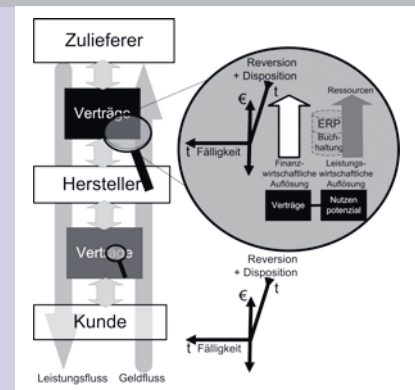
has been professor of Business Administration, especially Business Information Systems at the University of Paderborn (Germany) since 1989. Academic career: 1970-1975 Master in Business Science at the University of Hamburg. 1976-1981 Ph.D. at Berlin University of Technology. 1981-1989 Controller for a chemicals group. Habilitation thesis at Berlin University of Technology in 1989.



Project CeSAr – Contract enabled Service Architecture



Project MOVE – Model of a Distributed Architecture for Development and Validation of Interorganizational Information Systems in Retail



Project FOCUS – Financial Optimization of Contracts in Universal Supply Chains

# Groupware Competence Center (GCC)

**Prof. Dr. Ludwig Nastansky**  
 “We live e-collaboration”

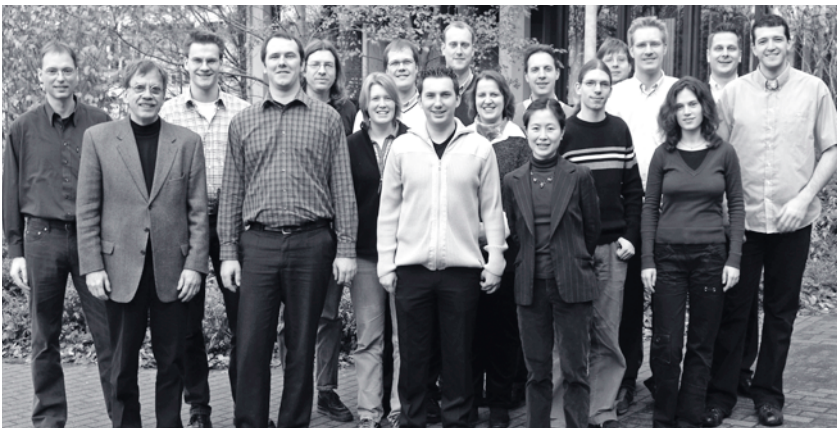
The Groupware Competence Center (GCC) focuses on research, development and technology transfer in the area of e-collaboration. Among the outcomes of GCC’s efforts in cooperation with partners in research and industry have been software prototypes for business solutions. Many prototypes have given rise to products that were brought to market by partners or spin-off companies. Examples are IBM Lotus Workflow and office software components in PAVONE AG’s portfolio. Main research, project, and cooperation

areas are workplace portal design, composite applications, contextual activity and knowledge management. Leading industry middleware technologies play an important role. GCC has the unusual status (for an academic institution) of IBM Premier Business Partner. This is thanks to its production of regular certification programs for IBM software brands like Lotus Notes/ Domino, Sametime & WebSphere. These programs are appreciated by students as an integrated add-on to their regular curriculum.



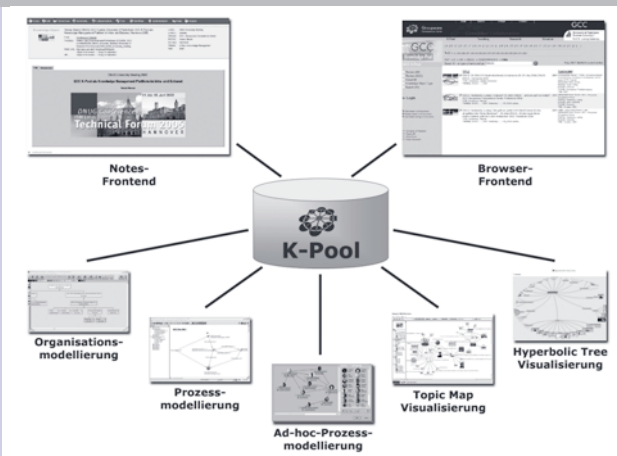
**Prof. Dr. Ludwig Nastansky** has been professor of Business Information Systems at the University of Paderborn (Germany) since 1991. Academic career: Master of Business Science and Ph.D. at University of Saarbrücken; Assistant Professor at the University of Saarbrücken in 1971; Prof. invité at Université de Montréal, Canada 1972-74, 1982; Full Professor at the University of Paderborn 1974-1984; University of St. Gallen, Switzerland 1984-1991. Adjunct Professor at Chinese-German University College (CDHK), Tongji University, Shanghai, China. Company foundations: Pavosoft GmbH and Pavone AG, Chairman of the Supervisory Board of Pavone AG. Board member of the German Association of University Professors of Management (VHB).

GCC-Team

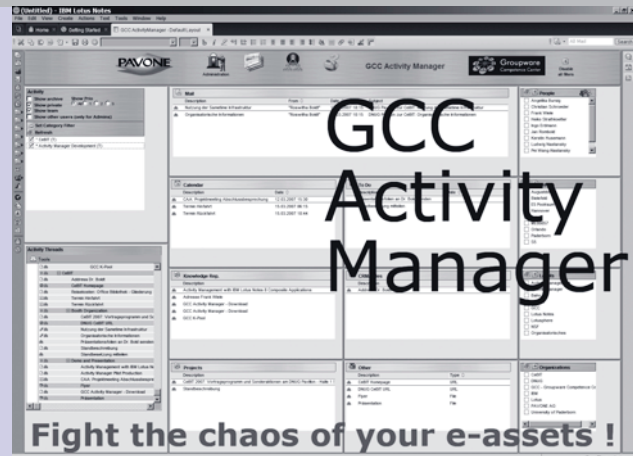


<http://gcc.upb.de>

DEPARTMENT 3 – BUSINESS INFORMATION SYSTEMS  
 GROUPWARE COMPETENCE CENTER (GCC)



**GCC K-Pool**  
 A process driven knowledge and content management system for contextual collaboration



**GCC Activity Manager**  
 e-Collaboration PIM tool for contextual workplace organisation

# Computer Integrated Manufacturing

## Prof. Dr. Wilhelm Dangelmaier

The aim of Design of Production and Logistics Systems is the long-term efficient structuring and construction of production and logistics systems. One focal point is the arrangement of production networks with the definition and dimensioning in a turbulent environment. Strategies and methods are developed that optimize the necessary strategic decisions on the one hand under time pressure, and on the other under insecure market and currency progressions after changeable objective functions. A second focal point is simulation. In our simulation system, the simulator is an active part of the production/logistics system and is involved in and can affect the efficiency building process.

Production and Logistics Management aims to configure systems for planning and control of the efficiency implementation, if possible in runtime. Major concepts have been realized for simultaneous planning in serial production, particularly in the automotive manufacturing and supply industry. Sector concepts with partners were developed for the supply and transportation sector. Customer and Supplier Management aims at the best possible containment and advancement of connections to the environment. The focus here is on forecasting customer behavior to enable long-term capacity planning and short-term capacity adjustment. The optimization of customer care schemes with limited resources and guaranteed defined service levels on the purchase and production side are another area of emphasis.



**Prof. Dr. Wilhelm Dangelmaier**

born in 1949, studied engineering at the University of Stuttgart. From 1973 to 1991 he worked at the Fraunhofer-Institut für Produktionstechnik und Automatisierung (IPA) in Stuttgart, where he was director of the corporate planning and control department from 1981. He earned a doctorate in 1978 and habilitated in 1985 at the faculty of product engineering. Since 1991 he has been Professor of Business Information Systems, especially CIM, at the University of Paderborn. In 1998 he founded the Fraunhofer Anwendungszentrum für Logistikorientierte Betriebswirtschaft (ALB). He has published over 500 articles as well as various books on master production scheduling and control, modeling and simulation of production systems and logistics/logistic networks and was awarded several prizes. He is also a member of Paderborn University's Graduate School of Dynamical Intelligent Systems, the scientific advisory committee of the Bundesvereinigung Logistik (BVL), and the senate of Deutsche Forschungsgemeinschaft (DFG), and serves on and the National Committee for Global Change (NKGK).

DEPARTMENT 3 – BUSINESS INFORMATION SYSTEMS  
COMPUTER INTEGRATED MANUFACTURING

<http://www.hni.uni-paderborn.de/cim/>



**Prof. Dr.-Ing. Carsten M. H. Claussen**

is Professor of Business Computing, especially CIM research group

Heinz Nixdorf Institut, Universität Paderborn,  
Fürstenallee 11, 33102 Paderborn

EVOTEC Technologies GmbH  
Schnackenburgallee 114, 22525 Hamburg  
carsten.claussen@evotec-technologies.com  
Tel.: +49 (0) 40 56081-377  
Fax: +49 (0) 40 56081-488  
www.evotec-technologies.com

Projects: Effects of new technologies on the modern working environment (organisation, communication, culture)



**Prof. Dr.-Ing. Bernd Hellingrath**

is Professor of Business Computing, especially for modeling and planning of production and logistic networks in the CIM research group

Universität Paderborn  
Fakultät für Wirtschaftswissenschaften  
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Fax: +49 (0) 23197 43234



# Decision Support & Operations Research Labor

## Prof. Dr. Leena Suhl

### “Models and solutions for business decisions”

The Decision Support & Operations Research Lab (DS&OR Lab) specializes in Decision Support Systems (DSS) for business decisions and processes. DSS are computer aided systems that support, but not replace, decision makers in complex business situations. Within numerous research and development projects the DS&OR Lab has developed specialized know-how in DSS for traffic, transportation, logistics, and project management. Our models and planning methods for vehicle routing and crew scheduling for public transportation and airlines help to realize significant cost savings in practical applications. Simulation models and data mining systems support less structured decisions in logistics and customer relationship management.

We have special expertise in developing and using mathematical programming models and software, but we also teach and research in metaheuristics, simulation, and project management, together with further problem specific modeling and solution techniques. We organize courses for students where they may collect credits as participants in real-life research and development projects. Thanks to our learning management system students can download up-to-date information and materials for our courses at all times, wherever they are. We cooperate with numerous international and regional partners, especially with the International Graduate School of Dynamic Intelligent Systems as well as our own spin-offs myconsult GmbH and mops GmbH.



**Prof. Dr. Leena Suhl** (left) has been Professor of business information systems, especially operations research and decision support, at the University of Paderborn since 1995. She holds a M.Sc. degree in Engineering and a Ph.D. from Helsinki University of Technology, Finland and habilitated in 1993 at Berlin University of Technology. Dr. Suhl worked as a systems analyst at Helsinki Telephone and as a visiting researcher at IBM T. J. Watson Research Center, Yorktown Heights, USA. She has been a visiting professor in Finland, China and Poland. Since 2004 she has served on the Board of the German Operations Research Society (GOR).



**Jun. Prof. Dr. Natalia Kliewer** (right) studied information systems at the Kirgiz University of Technology and the Universities of Münster and Paderborn. She wrote her Ph.D. thesis at the DS&OR Lab of University of Paderborn on optimizing vehicle scheduling in public transport. Since 2005 Dr. Kliewer has been junior professor of business information systems and operations research at University of Paderborn. Her research interests include decision support systems in transportation, network models and algorithms with applications in public transport and airlines.

<http://www.dsor.de/>

DEPARTMENT 3 – BUSINESS INFORMATION SYSTEMS  
DECISION SUPPORT & OPERATIONS RESEARCH LABOR



# Department 4

## Economics

### Chairs & Professorships (from left to right)

Econometrics and Statistics  
apl. Prof. Dr. Manfred Kraft

Public Finance  
Prof. Dr. Wolfgang Eggert  
Jun. Prof. Dr. Tim Krieger

International Economics &  
Macroeconomics  
Prof. Dr. B. Michael Gilroy

Macro Theory & International Growth  
and Business Cycle Theory  
Prof. Dr. Thomas Gries

Economics, in particular  
Microeconomic Theory  
Prof. Dr. Winfried Reiß



DEPARTMENT 4 – ECONOMICS

Mark Twain said “Nothing’s older than yesterday’s newspaper”. The same is true when it comes to “old” economic data. The world is changing at great speed; therefore it is important to be able to interpret new data based on a thorough knowledge of the underlying economic mechanisms, rather than looking into the past. This is what economics is all about, or – as Sir John Maynard Keynes said, “The theory of economics does not furnish a body of settled conclusions immediately applicable to policy. It is a method rather than a doctrine, an apparatus of the mind, a technique of thinking, which helps its possessor to draw correct conclusions.” The Department of Economics aims at excellence both in teaching and research, thereby covering all “classic” branches of economic science, ranging from micro- and macroeconomics to public economics and econometrics and statistics. A special focus of our department is on the economic challenges of increasingly globalized markets.

Manfred Kraft is head of the Institute of Econometrics and Statistics. Econometrics tests the findings of economic theory on the basis of real-world data sets. Wolfgang Eggert holds the Chair of Public Economics. His main areas of interest lie in analyzing state activity,

collective decision-making and systems competition in an integrated international economy. The Chair of Macroeconomics and International Economics is headed by Michael Gilroy who works on the interrelationship between international and multinational firms, as well as on the impact of governments and international institutions on the process of globalization. Thomas Gries is Professor of Macroeconomics and International Growth and Business-Cycle Theory. His research focuses on innovations, agglomeration effects and effects of institutions on international financial markets and economic growth. Winfried Reiß is responsible for the field of Microeconomics, in particular game theory which deals with strategic interactions of economic agents. In addition, a new professorship for International Economic Policy was recently introduced.

The Department’s focus on international economic issues is supported by a general methodology which is applicable to all branches of the subject. Looking at globalization from very different angles, taken by the different research units, has clear advantages for both undergraduate and graduate students. It allows for a broader perspective on a central topic in international economic development and for learning a wide

range of modern economic techniques; at the same time, this specialization is an excellent starting point for an international career. Economics classes are also of special interest for students from other fields of study, such as management science. There are close connections between topics such as microeconomics and business organization, macroeconomics and finance and banking, or public economics and business taxation. Most advanced-level and several introductory classes have small group sizes of students which allows for up-to-date teaching methods. Several classes are offered in English. The Department has constantly improved its standing in the international research community. An increasing number of internationally recognized guest researchers are coming to Paderborn and contribute new findings from their research. There has been a strong increase in publications in international peer-reviewed journals as well as in external research funding, including scholarships funded by the German Research Council (DFG).

**CIE** Center of International Economics

The Center for International Economics (CIE) contributes to research about global growth and competition, and the activities of multinational corporations, institutions and governments.



# Econometrics and Statistics

apl. Prof. Dr. Manfred Kraft

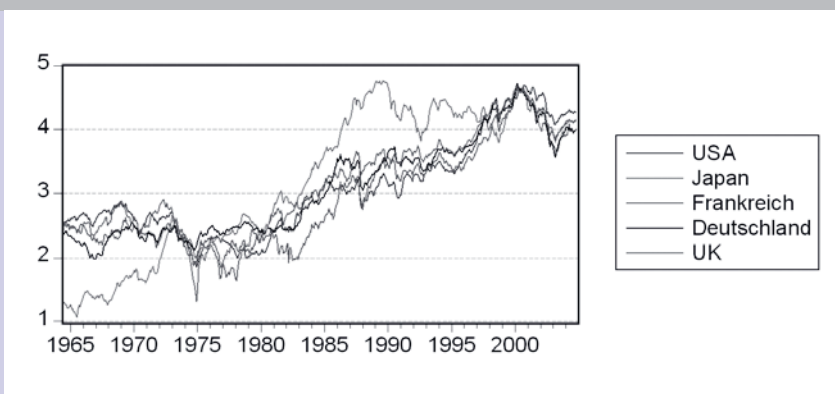
“We are drowning in information and starved for knowledge”

There are several types of professional economist. Academic economists often derive theoretical models of various aspects of the economy. Civil service economists often evaluate policies under consideration by governments. Economists employed by banks often advise on raising or lowering interest rates, while in the private sector economists predict future variables, such as sale or exports. For all of them, the ability to work with data is an important skill to decide between competing theories to predict effects of policy

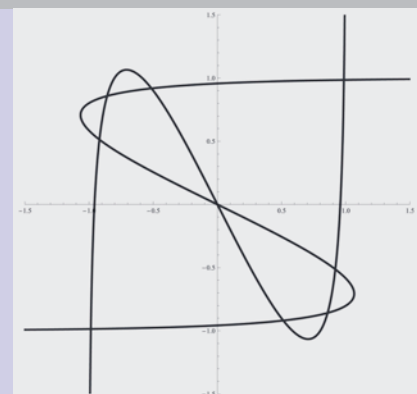
changes or to forecast future indicators. In economics we have an enormous amount of facts in the form of data that we can analyze in various ways. Specific models, methods and tools are necessary to focus on relevant economic issues and to bridge the gap between the abstract world of economic theory and the real world of human activity.



**apl. Prof. Dr. Manfred Kraft** has been Professor of Econometrics and Statistics at the University of Paderborn since 1999. After studying mathematics and economics at the University of Heidelberg, Manfred Kraft worked as a Research Assistant at the University of Paderborn. In 1978 he finished his Ph.D. thesis on fuzzy sets and in 1996 his habilitation “New Directions of Econometric Methods to Evaluate and Specify a Synergetic Business Model with German Data” at the same university.



Co-integrated Indices of the G5 Countries



Dynamic System of one Economy with seven Equilibriums



# Public Finance

Prof. Dr. Wolfgang Eggert

In many Western countries, public and social security spending accounts for about half of the entire domestic product. The state and its tax and expenditure policy are therefore a special focus of economic science and, specifically, the field of public economics. In research and teaching, the Chair of Public Economics is actively involved in exploring the role of the state in times of globalization. The increasing internationalization of product and factor markets significantly limits the scope of national governments and challenges national tax policy, for example, via strong international tax competition. From this, several interesting research topics arise, dealing with issues such as strategic tax competition, locational decisions of firms, tax avoidance strategies in multinational firms and the problems of international harmonization of tax and social systems.

Different methods, which complement one another, are used by the Chair's team in order to investigate scientific problems. In particular, the (micro-)economic analysis of alternative reform strategies is employed and helps to characterize economic mechanisms. In addition, numerical simulations as well as econometrics methods are used to identify causalities and to offer expert advice, based on economic reasoning, to policy makers.

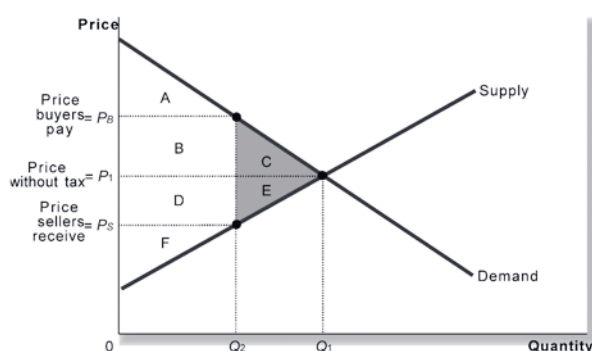
The focus on investigating tax and social reforms when economic agents in a globalized economy are internationally mobile is also reflected in the lectures offered both at Bachelor's and Master's level.



**Prof. Dr. Wolfgang Eggert** joined the Department of Economics at the University of Paderborn in 2005 as a full Professor of Public Economics. He holds a Research Professorship at the ifo Institute of Economic Research at the University of Munich. He is CESifo Network Fellow and member of the Public Economic's committee of the German Economic Association (Verein für Socialpolitik). Wolfgang Eggert graduated with an economics degree from the University of Konstanz in 1993 and became research assistant in the SFB 178 in Konstanz, where he received his Ph.D. in 1999 and his Habilitation in 2003. He was a guest researcher at the Norwegian School of Economics and Business Administration in Bergen and at the University of Copenhagen. In 2004, he worked at the ifo Institute in Munich, before he became substitute professor in Paderborn in 2005. Awards: IIPF Young Scholars Award (1998), EU Research Scholarship (2001-2002), Award of the Verband der Metall- und Elektroindustrie Baden-Württemberg (2004) for his habilitation.

[http://wiwiweb.upb.de/id/VWL\\_o1\\_Home](http://wiwiweb.upb.de/id/VWL_o1_Home)

DEPARTMENT 4 – ECONOMICS  
PUBLIC FINANCE



	Without Tax	With Tax	Change
Consumer Surplus	A + B + C	A	-(B + C)
Producer Surplus	D + E + F	F	-(D + E)
Tax Revenue	None	B + D	+(B + D)
Total Surplus	A + B + C + D + E + F	A + B + D + F	-(C + E)

The area C + E shows the fall in total surplus and is the deadweight loss of the tax.



**Dr. Tim Krieger** member of the Chair's team and future assistant professor for international economic policy.

Not only does tax raise revenues, it generates a welfare loss as economic agents change their behavior.

# International Economics & Macroeconomics

**Prof. Dr. B. Michael Gilroy**

The golden rule of reciprocity:

“Do unto others as you would have others do unto you.”

The chair's main areas of research are real and monetary theory and politics of foreign trade, the economic analysis of multinational firms, macroeconomics of open economies, international labor market problems, international theory and politics of financial markets, theory and politics of economic integration, ecology as factor of international competition and the economic analysis of networks and internet-business. The selected research fields are connected

directly with our teaching curriculum and with current global economic issues. They represent processes resulting from increasing world-wide integration and globalization with again almost local markets. Foreign trade in products – the shape of international economic relations for a long time – is increasingly complemented, modified or even replaced by transnational movements of factors of production (capital flows, migration, and foreign direct investment).



**Prof. Dr. B. Michael Gilroy**

Since October 1996 Prof. Dr. Bernard Michael Gilroy has held the Chair for International Economics & Macroeconomics at the University of Paderborn. Curriculum Vitae: 1974-1978 Bachelor of Arts degree in Multinational Corporate Studies and German Translation, Upsala College, USA. 1979-1983 Economics degree at the University of Konstanz. 1983-1987 Associate Research Assistant at the University of Konstanz (DFG priority program on inflation and employment in open economics and DFG special research report 178 “Internationalisierung der Wirtschaft“). 1987-1989 Doctoral studies (Dr. oec.) at the University of St. Gallen, Switzerland. 1989- Lecturer in Economics, University of St. Gallen, Switzerland. 1991-1992 Visiting Scholar at the University of Reading, England. 1993 Habilitation, University of St. Gallen, Switzerland. 1995 Assistant professor in Economics, University of St. Gallen, Switzerland. Since 2003 Prorector for Student Affairs, Internationalization, and Continuing Education. University of Paderborn. Since 2003 Member of the “Ausschuss für Außenwirtschaftstheorie und -politik”, Verein für Socialpolitik.



DEPARTMENT 4 – ECONOMICS  
INTERNATIONAL ECONOMICS & MACROECONOMICS

<http://pbf5www.uni-paderborn.de/>  
[www.fb5/wiwi-web.nsf/id/VWLo6\\_Dep4](http://www.fb5/wiwi-web.nsf/id/VWLo6_Dep4)



# Macro Theory & International Growth and Business Cycle Theory

**Prof. Dr. Thomas Gries**

“If we want to succeed in global competition we need to understand the dynamics of the global growth and development process.”

Globalization and technical change are the driving forces behind growth and competitiveness, both at corporate and national level. During the last three decades, the global growth process has led to the appearance of new huge economies like China and India, as well as a number of smaller emerging economies on the economic map. A large share of the world's industrial production has shifted from Europe and North America to these newly emerging countries. This shift in competitive advantages has changed our living and working conditions. Employers and employ-

ees everywhere have to adjust to these changing global conditions.

An understanding of monetary and financial aspects of globalization is of equal importance. Global financial and stock markets are closely linked. In the last decade alone, major currency and financial crises have affected industrializing countries from East Asia to Latin America and damaged economic growth.

Research on the dynamics of global growth and competition as well as the global integration of financial markets is the focus of this research unit.



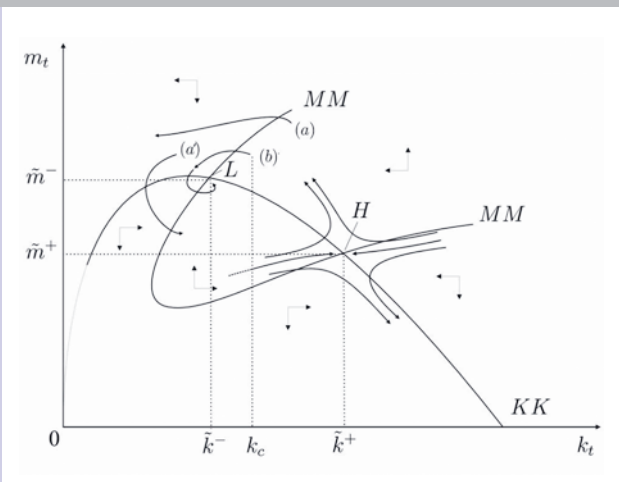
**Prof. Dr. Thomas Gries**

1980-1984 Economics and social science degree at the Göttingen University (graduation in 1984). 1984-1988 Research associate at the Institute for Economic Theory at the University of Kiel, 1986-87 Studies and Ph.D. program at the University of California (funded by a grant from the German Academic Exchange Service), 1987 M.A. Economics, University of California, 1988 Dr. sc. pol., University of Kiel, 1988-1992 Senior Lecturer at the University of Göttingen, 1993 Habilitation, University of Göttingen, Venia Legendi for Economics, thesis title: Growth and Development, Human Capital and the Dynamic of Comparative Advantages, 1993-1995 Temporary position at the University of Paderborn, since 1995 Professor for Economics at University of Paderborn “International Growth and Business Cycle Theory“, 1999 Otto Beisheim Award of the University of Dresden.

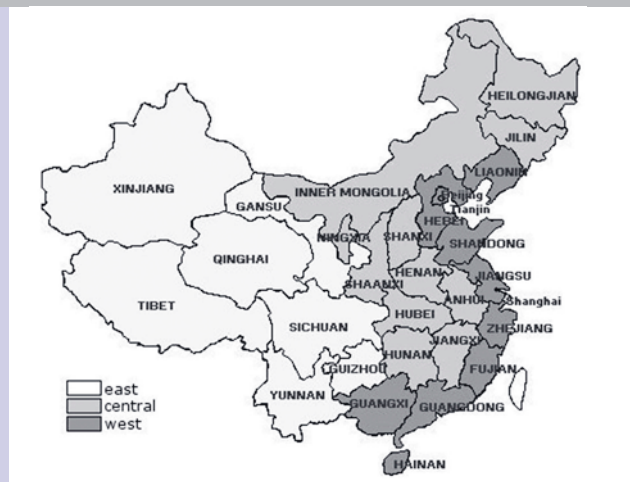


<http://www-getq.upb.de>

DEPARTMENT 4 – ECONOMICS  
MACRO THEORY & INTERNATIONAL GROWTH  
AND BUSINESS CYCLE THEORY



Explaining the speed and stability of the growth is part of the dynamic analysis of economic processes.



We need to know our future markets and competitors.



# Economics, in particular Microeconomic Theory

Prof. Dr. Winfried Reiß

“Microeconomics is the foundation”

Microeconomic theory deals with two questions in particular: first, how economic decisions of individuals within an economic system are coordinated and second, to which extent this coordination mechanism is optimal. The coordination mechanism is commonly assumed to be a price system that which is examined in the context of different market systems. The examination relies on instruments of marginal analysis. In recent years, game theory has also

been applied to examine coordination mechanisms. The result of strategic decisions depends not only on the individual's behavior, but also on the behavior of others. Consequently, each player has to estimate how their own decisions influence the others' behavior and vice versa, in an uncertain world. In the context of teaching microeconomics, the methods studied and developed during the lectures are demonstrated using an interactive online computer-aided tutorial.



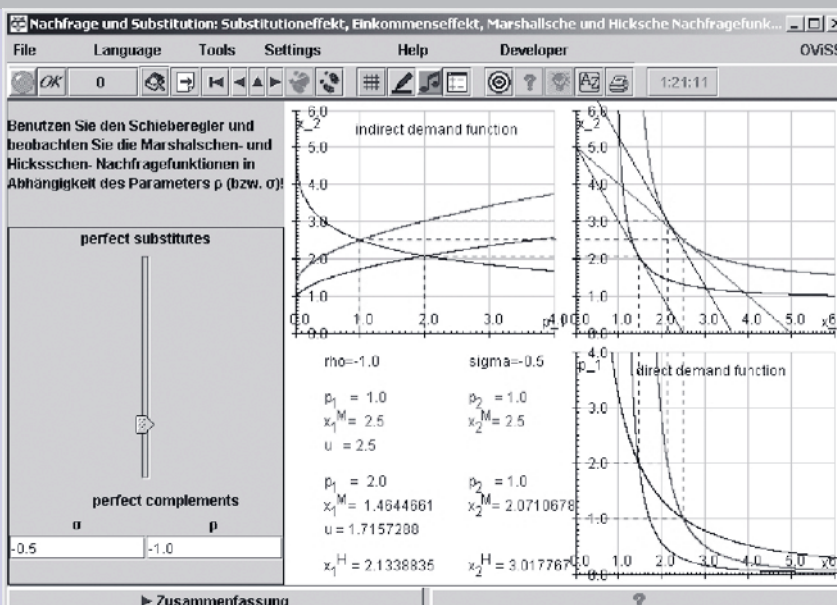
**Prof. Dr. Winfried Reiß**

1983 to present Professor of Economics, University of Paderborn; 1981-1983 Professor of Economics, University of Hamburg; 1981 Heisenberg Fellowship of the DFG; 1979 Habilitation in Economics; 1974-1981 Assistant, Alfred Weber-Institute Heidelberg; 1974 Ph.D. in Banking (Dr. rer. Pol); 1970-1974 Assistant, Institute of Banking, Technische Universität Berlin; 1964-1970 Mathematics degree, Freie Universität Berlin



DEPARTMENT 4 – ECONOMICS  
ECONOMICS, IN PARTICULAR MICROECONOMIC THEORY

<http://fb5.upb.de/vwl8/>



The scope presentation of one of the interactive lectures shows the Marshallian and Hicksian demand functions derived from the CES utility function and depending on the elasticity of substitution.



A close-up photograph of a document, possibly a report card or performance review, featuring a star rating system and numerical data. The stars are arranged in rows, and the numbers are listed to the right. The text 'The King' is partially visible on the left side.

Star Rating	Value
★★★★★	131.52
★★★★★	119.55
★★★★★	164.55
★★★★★	170.86
★★★★★	176.39
★★★★★	188.77
★★★★★	192.80



# Department 5

## Business and Human Resource Education

### **Chairs & Professorships** (from left to right)

Business and Human Resource  
Education  
Prof. Dr. Peter F. E. Sloane

Business and Human Resource  
Education with focus on media  
didactics and further education  
Prof. Dr. H.-Hugo Kremer



DEPARTMENT 5 – BUSINESS AND HUMAN RESOURCE EDUCATION

The Business and Human Resource Education Department is characterized by a research concept which can be described as a “gain in knowledge in the application context”. The main emphasis is on the research program “self-regulation and collaboration in complex learning environments”. Using a multi-level-approach, research focuses on the institutional and controlling aspects of vocational training systems in the context of organizational problems, and on micro-didactic issues. This gives rise to a range of development and research interests. The Department has been dealing with design-based projects in vocational education for several years. Emphasis is given to monitoring self-regulated and cooperative learning. Current projects here are “segel-bs” (self-regulated learning in vocational schools), “mosel” (models of cooperative learning and the necessary changes regarding the personal and organizational development) and “Kool” (cooperative learning in web-based learning environments in voca-

tional education). Monitoring the changes in these social fields serves as a basis for establishing research designs at theory and practice level.

The following areas demonstrate the spectrum of the Business and Human Resource Education Department:

- Organization of complex learning environments
- Self-managed learning and cooperative learning environments
- Competence measurement and development
- Diagnostics of development and individual learning paths
- Learning with new media – media as development tools
- Blended Learning – virtual learning scenarios
- Education management
- Regulation of vocational education
- Cooperation between learning institutions
- Organization of intercultural university training programs
- Professional Learning: connection of vocational and academic education
- Vocational training research
- Teacher education
- Innovation research – implementation of didactical innovations

Research and teaching are connected through the inclusion of research projects in teaching. For example, students develop Blended Learning concepts for the vocational education sector and they develop instruments for self- and external evaluation in the context of project seminars. At graduate level we encourage an exchange with graduate students at other universities in Germany and abroad. For example, Ph. D. students present their doctoral projects and discuss them with a national and international audience (e.g. DPhil students from the University of Oxford, doctoral students from the Universities of Cologne and Paderborn, postdoc researchers and professors from the field of vocational education and training/human resource education).

Right: The project initiatives of the Business and Human Resource Education Department.



# Business and Human Resource Education

**Prof. Dr. Peter F. E. Sloane**

“Man ska aldrig återvända till livets smultronställen\*.”

\* Swedish Idiom: “One shall never return to the strawberry fields of life.”

The chair of Business and Human Resource Education is engaged in the link between application-orientated and basic research. Cooperative projects hence focus on practical questions to generate solutions for both the original problem and for theoretical concepts that are relevant to further research and science. Current research projects include support for self-regulated and cooperative learning at business colleges (“segel-bs” and “mosel”). With the Leonardo da Vinci project “Connect” (Cultural and Organisational Network for New European Contents in Training) the chair is also represented internationally. The BMBF project “Locomotion” (Low-Cost Multimedia Organisation and Production) is also supported by the chair. Almost all research activities are characterised by the link between two main objectives: The development of theory and the practical aspects of implementation are not considered isolated, but rather are combined by the approach of responsive evaluation.

Cooperation on the research projects is a major part of the scientific training given to research assistants. In 2006 two Ph. D. projects came to a successful conclusion. At present, Ph. D. projects that focus on the development of educational organizations and international comparisons of vocational training research and higher education are accompanied by the chair. The graduate projects are accompanied by a structured graduation program at department level. Currently a module is offered within this program that includes an exchange and cooperation with graduate students of the University of Oxford (doctoral colloquium).



**Prof. Dr. Peter F. E. Sloane**

has been professor of Economics and Human Resource Education at the University of Paderborn since 2000 and dean of the Faculty of Business Administration and Economics since 2003. After finishing his doctorate (Dr. rer. pol.) at the University of Cologne, Peter Sloane worked as a teacher and lecturer in the field of vocational training and further education. During this period he conducted a number of national and international research and development projects. After achieving his State doctorate at the University of Cologne (1992), he moved to Jena to take up his first chair (1992-1996). Before he took up his current chair at Paderborn, Peter Sloane was Director of the Institute for Economic Education and Social Studies at Munich University. He has published a broad number of important contributions dealing with various aspects of vocational education, research on learning and teaching, pilot projects or innovations in vocational education and training. Prof. Sloane is co-editor of the ZBW (Zeitschrift für Berufs- und Wirtschaftspädagogik), one of the leading journals in the field of vocational education in Germany.

DEPARTMENT 5 – BUSINESS AND HUMAN RESOURCE EDUCATION  
BUSINESS AND HUMAN RESOURCE EDUCATION

<http://wiwiweb.upb.de/id/wipaed>



The Team

Didactics: Developing complex learning arrangements	Learning competence: self-regulated learning, learning strategies	Professional learning: link between vocational and higher education
Theory of institutions: Organizing educational systems (curricula, standards, etc.), modularisation etc.		Innovations in vocational education, research on pilot projects
Educational management		
Teacher education		

Core competencies of the chair of Business and Human Resource Education



# Business and Human Resource Education with focus on media didactics and further education

**Prof. Dr. H.-Hugo Kremer**  
 “Implementing didactic innovations”

The team deals with the design of web-based learning scenarios in different contexts. We are currently running a comparative study to examine how innovation is handled by instructors. Various projects analyze the didactic use of Web 2.0 technologies. In particular, we are investigating the potential uses of Web 2.0 in vocational training and the intercultural degree program “Asian Studies in Business and Economics”.

The three-year project “Kool” (cooperative learning in web-based learning environments in vocational education), which is part of the BLK design-based research program SKOLA (self-directed and cooperative learning in vocational education) examines the application of web-based learning in vocational education. Cooperative learning environments are developed, implemented and evaluated that enable learning based on constructivist learning theory.



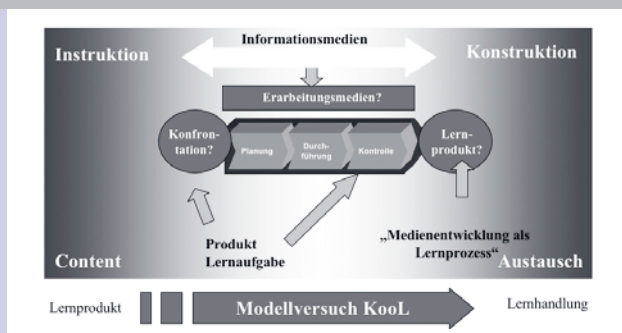
**Prof. Dr. H.-Hugo Kremer** has been Professor of Business and Human Resource Education, with a focus on media didactics and further education, at the University of Paderborn since 2004. His career has included vocational training as an industrial sales representative, a part-time economics degree from Fern-Universität Hagen and a degree in business and human resource education from the University of Cologne. He worked as a research assistant/research associate at the Universities of Cologne, Munich and Paderborn. His PhD thesis was on media development. His postdoctoral thesis, accepted by the University of Paderborn, focused on the implementation of didactic theory and the design of innovations. Hugo Kremer then became Professor of business and economics education at the University of Konstanz in 2002. Before moving to Paderborn, he was called to Vienna University in 2004.

The Team

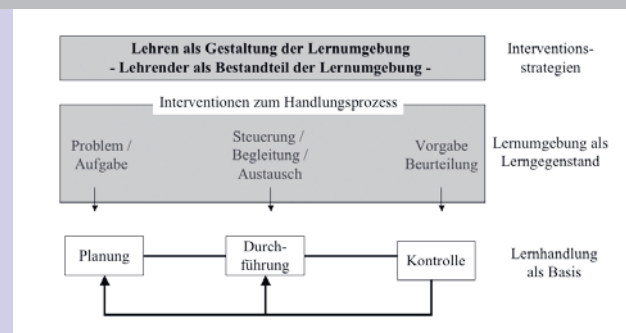


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DEPARTMENT 5 – BUSINESS AND HUMAN RESOURCE EDUCATION  
 BUSINESS AND HUMAN RESOURCE EDUCATION WITH  
 FOCUS ON MEDIA DIDACTICS AND FURTHER EDUCATION



From the product to the process perspective



Teaching and learning in complex learning environments

# Department 6

## Business Law & Business English

### Chairs & Professorships

(from left to right)

Private Law, Business Law  
and Multimedia Law

Prof. Dr. jur. Dirk-Michael Barton

Business Law &  
European Business Law

Prof. Dr. Dieter Krimphove

Business English

Prof. Dr. Wilfried Böhrer



DEPARTMENT 6 – BUSINESS LAW & BUSINESS ENGLISH

Dealing with globalisation, international trade and international law is no problem with the aid of the international business language English and a knowledge of international/European law. Department 6 teaches students the knowledge required for international business activities. All three teaching chairs are committed to working towards this objective through a strong focus on interdisciplinary teaching and research. This is reflected in cooperation with other departments and faculties of the University of Paderborn, foreign universities and research institutes, international organisations such as DAAD, the research division of the French embassy,

DFA/UFA and the Polish foreign ministry. The teaching curriculum includes Business English (Chair of Prof. Dr. Wilfried Böhrer), commercial law, multimedia law (Chair of Prof. Dr. jur. Dirk-Michael Barton) and international/European economic law, legal aspects of marketing, banking and employment in the Common European Market (Chair of Prof. Dr. jur. Dieter Krimphove). The European Commission awarded Prof. Dr. jur. Krimphove the Jean Monnet Chair of European law in recognition of his achievements in European research. The objective of this EU-funded chair is to provide a response to the need for knowledge of European law and integration and to prepare a new generation of specialists in European affairs. The Jean Monnet Chair offers students and researchers alike a number of opportunities for research mainly in the areas of European Banking Law,

European Labour Law and European Competition Law. To this end, the Jean Monnet Chair organizes international seminars, frequently held in European capitals and maintains links contacts to international organisations and universities worldwide. It also strongly supports students' research and training activities in German, French and English.



# Private Law, Business Law and Multimedia Law

**Prof. Dr. jur. Dirk-Michael Barton**  
“Do not ignore your rights!”

Business activities are influenced in no small measure by private law. Basic legal knowledge is therefore an indispensable part of future economists' education.

The lectures of our chair aim to sensitize students for the legal perspective of certain cases and prepare them for coping with such circumstances in practice. We do so in particular by teaching the theoretical basics of private law, supplemented by aspects of the criminal law. Besides aspects of corporate law and a focus on the formation and establishment of partnerships and corporations, we also examine corporate activities that could be relevant in terms of criminal law. The Mannesmann issue is a case in point and received extensive media coverage.

Furthermore, we investigate questions of labour law in the individual and collective sense during certain lectures and seminars.

Another emphasis of the chair is the internet and media law. Despite the fact that it is a relatively new field of law it brought up many legal questions within a short time. Moreover, this matter is relevant to other areas of private law, in particular labour law. Against this background, the research activities of our chair focus on responsibilities of companies and their executive bodies under criminal and civil law in terms of internet access at the workplace. Contractual issues, product liability and warranties for hardware and software play a role, as do data protection issues linked to the use of new media in the workplace.



**Prof. Dr. jur. Dirk-Michael Barton**

was appointed as Professor of private, commercial and internet law by the University of Paderborn in 1996.

His professional career began in the early 1980s as a personal advisor to the general manager and the president of the Confederation of German Employers' Associations (BDA), Otto Esser, in Cologne. Afterwards, he became head of division at the BDA. After a two-year period as legal advisor to the HR department of the Ford-Werke AG in Cologne, Prof. Dr. Barton became general manager of the Federal Association of German Newspaper Publishers in Bonn and concurrently became its legal advisor. Between 1993 and 1996, Prof. Dr. Barton held a university teaching position in media law at the University of Düsseldorf.

DEPARTMENT 6 – BUSINESS LAW & BUSINESS ENGLISH  
PRIVATE LAW, BUSINESS LAW AND MULTIMEDIA LAW

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[www/fb5/wiwi-web.nsf/id/WIWI21\\_Dep6](http://www/fb5/wiwi-web.nsf/id/WIWI21_Dep6)





# Business Law & European Business Law

## Prof. Dr. Dieter Krimphove “Law without frontiers”

The relevance of European law for businesses is on the rise. Around 90% of all commercial law norms depend on regulations, guidelines and rulings by the European Court of Justice. The influence of European law has an impact on all judicial areas.

The chair of Professor Krimphove documents European law and its influence on national laws, particularly German commercial law. The analysis of the European and national laws using New Institutional Economics is its area of expertise.

For his outstanding research engagement the European Commission granted Prof. Krimphove the Jean Monnet Chair. It co-operates closely with industry and industry associations, which makes it possible to offer practical training. In addition the Jean Monnet Chair maintains close links to foreign universities and research institutions such as the Bureau de Coopération Universitaire, the economic department of the French embassy, DAAD and UFA/DFH. In teaching and research the chair puts emphasis on the interdisciplinary nature of several projects and works together e.g. with the linguistics and culture departments of the University of Paderborn. In addition, Professor Krimphove has set up a research centre for European personnel management and industrial law.



**Prof. Dr. Dieter Krimphove** teaches at the University of Paderborn. He is the Director of the Institute of Harmonisation of Law, Business Law and Finance and Visiting Professor at the Donau University in Krems. He is the holder of the Jean Monnet Chair.

[http://wiwiweb.upb.de/id/WIWI22\\_Dep6](http://wiwiweb.upb.de/id/WIWI22_Dep6)

DEPARTMENT 6 – BUSINESS LAW & BUSINESS ENGLISH  
BUSINESS LAW & EUROPEAN BUSINESS LAW



Jean Monnet team



The chair

# Business English

**Prof. Dr. Wilfried Böhler**  
 “You get what you negotiate.”

Globalization is a fact and is changing ways people interact – by voicemail, instant messaging, and wikis. Thus research into English business terminology involves probing the multicultural face of organizations.

By exploring a multidimensional concept of international business communication we are exploring a bottom-up approach that includes demographic, associative, and geographic factors. Drawing mainly from personality, complexity and network theories, we are constructing a linguistic patchwork model to analyze international business rhetoric.

In business transactions individuals are developing new connections between semantic clarity and expectations associated with culturally determined inter-

action patterns. The semantic patchwork model (SPM) demonstrates how communication partners can project multiple cultural identities in different patterns through an inspired fusing of global and local cultural influences. Thus, one participant may combine English mastery and social responsibility to project a person-oriented coaching mindset, while another may combine professional ethics and physical stamina in a confrontational stance that is focused on personal gain.

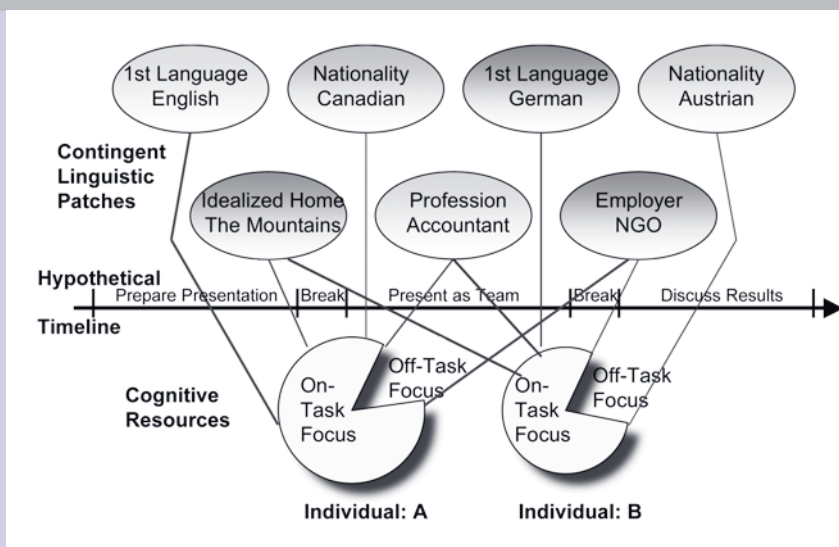
On the organizational level, SPM helps to understand how individual English performance produces an emergent interaction pattern. This collective idiom transcends the individuals who make up the group. Network theory is used to analyze the interplay of contingent factors driving communication in and between organizations.

By applying this bottom-up approach to real-life cases, SPM can provide insights into emergent communication management within different interdisciplinary research projects.



**Prof. Dr. Wilfried Böhler**

Since 1995 Professor, Chair of Business English University of Paderborn. 1990-2002 Adjunct Professor, City University, Bellevue, WA. 1988-1995 Chair of Business Administration and Business English, University of Applied Sciences, Coburg, Germany. 1971-1988 Teacher training and teaching experience, Darmstadt, Germany. 1964-1971 Graduate & Doctoral Studies in Economics, University of St. Gallen, Switzerland.



Contingent English Rhetoric in Managerial Development Emerging from a Patchwork of Cultural Interactions

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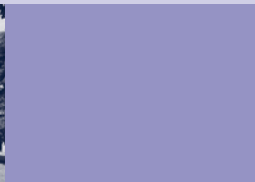
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DEPARTMENT 1  
MANAGEMENT



DEPARTMENT 3  
BUSINESS INFORMATION  
SYSTEMS



DEPARTMENT 4  
ECONOMICS



DEPARTMENT 6  
BUSINESS LAW &  
BUSINESS ENGLISH



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