

PRiME

*an initiative of the
United Nations Global Compact*

Sharing Information on Progress 2026

Ingolstadt School of Management

September 2026

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About the Principles for Responsible Management Education (PRME)

The Principles for Responsible Management Education (PRME) is a United Nations-supported initiative founded in 2007 that aims to raise the profile of sustainability in their classrooms through Seven Principles focused on serving society and safeguarding our planet.

PRME engages business and management schools to ensure they provide future leaders with the skills needed to balance economic and sustainability goals, while drawing attention to the Sustainable Development Goals (SDGs) and aligning academic institutions with the work of the UN Global Compact. Driven by its mission to transform management education, PRME equips today's business students with the understanding and ability to deliver change tomorrow. As a voluntary initiative with over 800 signatories worldwide, PRME has become the largest organized relationship between the United Nations and management-related higher education institutions.



“*The PRME initiative was launched to nurture responsible leaders of the future. Never has this task been more important. Bold leadership and innovative thinking are needed to achieve the Sustainable Development Goals (SDGs).*

Antonio Guterres

Secretary-General (2017 - Present)

United Nations

”

Principles of PRME



Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.



Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.



Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.



Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.



Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.



Practice

We adopt responsible and accountable management principles in our own governance and operations.



Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.

The Sustainable Development Goals (SDGs)

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all – laying out a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of Agenda 2030 are 17 Sustainable Development Goals (SDGs) and 169 related targets that address the most important economic, social, environmental and governance challenges of our time. The SDGs clearly define the world we want – applying to all nations and leaving no one behind. Successful implementation of the SDGs will require all players to champion this agenda; the role of higher education is critical to this.





Getting Started

This section provides foundational information about Ingolstadt School of Management, including key details and basic institutional data.

Mission

At WFI, “business and economics oriented toward people” is at the center of our activities. Our students are our greatest asset, and our activities are designed to develop their potential to the fullest. We promote their development to become responsible individuals with a global mindset so that they can have a meaningful and lasting impact on business and society. Through our excellence in knowledge creation and transfer we provide creative insights and solutions for sustainable and ethically responsible action in companies, the economy and society. Our tight-knit community of faculty, students, and alumni embody and share this WFI Spirit nationally and internationally.

Vision

We aim to be an institution of excellence that educates, nurtures, and develops ethical, responsible individuals to have a sustainable and enduring impact on business, the economy, and society, through our research, teaching, and knowledge transfer.

Strategy

Strategy of WFI

Developed with the active and broad participation of our stakeholders, our strategic plan has **six strategic pillars**:

1. *High Quality Study Programs and Teaching Excellence*: We create, mentor and prepare students who are ready to take an active, responsible, and leading role in the future of society and organizations.
2. *Relevant, Impactful Research and Nurturing Young Scientists*: We conduct research that addresses key problems facing organizations, institutions, and society, and develop the next generation of thoughtful and productive researchers.
3. *Internationalization and a Global Mindset*: We attract high potential international students, increase student mobility, and enable our faculty, staff and students to cultivate a global mindset.
4. *Organizational and Operational Excellence*: We create, maintain, and enhance operational excellence across all departments and functions to optimally support our student recruitment, teaching, student engagement, research, and administrative processes.
5. *Social Impact and Partnerships with our Humanistic, Ethical and Sustainable Approach*: We endeavor to elevate our social mission through our research, teaching, and outreach within our immediate and extended community.

6. *Family Friendliness, Equality and Diversity*: We are committed to building an inclusive, supportive, collaborative, and communicative culture with family friendly policies, and an emphasis on equal opportunity and diversity.

The digitization in business and society and the increasing importance of ethics and sustainability entail new qualification profiles for the job market and an increasing importance of inter-faculty and international networking. This is reflected in the orientation of **new degree programs, specializations and certificate programs** that address the interplay of four core topics within the Faculty: Management, Digitalization, Sustainability and Engagement/Society/Responsibility, in line with the central importance of ethical aspects in all of WFI's study programs.

The same topics are addressed by our **research priorities**:

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

Centrals projects of the Faculty are the further development of the study programs and the accreditation by AACSB.

Graduates & Enrollment

2025 Statistics	Number
Graduates	182
Faculty & Staff at the University	1120
Faculty & Staff at the Institution	87
Student Enrollment at the University	4845
Student Enrollment at the Institution	816
Undergraduate Attendance	231

2025 Statistics	Number
Masters-Level Postgraduate Attendance	492
Doctoral Student Attendance	64
Certificate, Professional Development, or Continuing Education Attendance	29

Degrees Offered

Bachelor Programs

 Bachelor of Science (B.Sc. or B.S.)

Masters Programs

 Master of Science (M.Sc. or M.S.)  Master of Business Administration (M.B.A.)

Undergraduate Degree Programmes

 BWL B.Sc.  Digital & Data-Driven Business (D3B) B.Sc.  SBE B.Sc.

Masters Degree Programmes

 BWL M.Sc. - FACT  BWL M.Sc. - BAOR  BWL M.Sc. - DICE  BWL M.Sc. - ENTRE
 BWL M.Sc. - MARKT  BWL M.Sc. - INTERNATIONAL  Business & Psychology M.Sc.
 Taxation M.Sc.  Responsible Innovation in Firms and Society (Summer School)
 Management Simulation im Tourismus (Winter School)

Postgraduate Degree Programmes

 Doktorandenstudium

Certificates, Professional Development, or Associate Programmes

- 📄 Certificate Program "Sustainability in Business"
- 📄 Certificate Program "Digitalization in Business"
- 📄 Certificate Program "WFI Consulting Badge"
- 📄 Master of Business Administration (MBA for Working Professionals)



Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.



Letter of Commitment



KATHOLISCHE UNIVERSITÄT
EICHSTÄTT-INGOLSTADT



Letter of Commitment

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

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

We place a strong emphasis on transfer as a dynamic dialogue and active cooperation process with external partners that enables us to apply our research results, findings and methods to relevant issues in business, society, politics and culture, while integrating practical experience into our research and teaching processes. This holistic approach promotes application orientation, strengthens the relevance of our work, and contributes to the Faculty's social responsibility.

WFI is committed to engaging in a continuous process of improvement in the application of the Principles for Responsible Management Education, reporting on progress to all stakeholders, and exchanging effective practices with other academic institutions. We understand that our own organizational practices should serve as an example of the values and attitudes we convey to our students. Furthermore, we would like to encourage other academic institutions and associations to adopt and support these principles.

We know that academic research, as well as education, is an ongoing process. Hence, we are glad to present our current activities and future perspectives to all persons of interest. In the last year, we have established an advisory board of alumni and industry leaders for the Faculty, achieved international accreditation by AACSB, introduced new courses covering RME topics, extended innovative teaching methods in our courses, further increased the percentage of female professors at the Faculty and made further progress on RME-related research.



KATHOLISCHE UNIVERSITÄT
EICHSTÄTT-INGOLSTADT



INGOLSTADT
SCHOOL OF
MANAGEMENT

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



Prof. Dr. Thomas Mählmann
Dean | Ingolstadt School of Management

Definition of Purpose

As part of a Catholic university, we place “business and economics oriented toward people” at the heart of our mission . We strive for excellence in educating and developing ethical, responsible individuals who create lasting, sustainable impact in business, the economy, and society.

Institutional Engagement

76% - 100%

of faculty at Ingolstadt School of Management actively contribute to our work with PRME, advancing responsible management education, or addressing sustainable development challenges through their work.

Continue telling your story

Entwicklungsplan_web

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AACSB Accreditation

Granter: Association to Advance Collegiate Schools of Business (AACSB)

Grantee: Catholic University of Eichstätt-Ingolstadt, WFI - Ingolstadt School of Management

Award Description:

AACSB accreditation provides a framework for quality assurance and continuous improvement in business education. Grounded in the AACSB Global Standards for Business Education™, accreditation recognizes schools that demonstrate a commitment to high-quality business education through strategic management, learner success, and meaningful impact.



Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.



How We Define Values

We build our research and teaching on academic excellence, a human-centred perspective, and a commitment to an ethical and sustainable economy. We integrate ethics across all study programs and attract high potential international students to foster a culture of integrity, diversity, and global responsibility, in everything we do.

Who Champions Responsible Management Education at Our Institution

- ❖ Centralized sustainability office
- ❖ Disciplinary efforts within business school
- ❖ Individual leader
- ❖ Interdisciplinary efforts across business school
- ❖ Interdisciplinary efforts across parent organization
- ❖ Research or issue group, society, or club leading sustainability efforts
- ❖ Senior leadership office
- ❖ Student contributor

Student Voices

The following narratives demonstrate how Ingolstadt School of Management has influenced students' academic journey and personal growth.

Entrepreneurship and Society

My studies at the Ingolstadt School of Management have broadened the way I understand entrepreneurship and its role in society. Courses such as “Entrepreneurial Management in Tourism” and “Management Simulation in Tourism” introduced me to sustainable entrepreneurship and tourism while allowing me to apply these ideas through practical, collaborative challenges. They encouraged me to think beyond business performance and consider how innovation and management decisions can create value while addressing wider social and environmental challenges.

These experiences have shaped the way I approach entrepreneurship and made sustainability and social impact an integral part of my perspective on business. I am particularly excited to continue this journey through “Social Innovation”, where I look forward to exploring innovative solutions to societal challenges and working on real-world projects.

Samyak Dalailama Lakkavathula

(Student in the M.Sc. program in Business Administration, specialization in Entrepreneurship & Innovation)

Pro-Bono-Case

I started studying at the KU specifically because of the WFI Consulting Badge as it includes specialist knowledge, practical elements and encourages personal growth in a unique way. In my course „Social Innovation II: Pro-Bono Case“, the focus was on how quality and inclusion can be successfully combined. Together with other students, I was working on a marketing concept for social pasta. We worked on a plan to effectively advertise the pasta produced by people with disabilities at “Lebenshilfe Bayern Mitte”. I am particularly impressed by how much personal responsibility we had and how real the work on the case was. Many university courses are very theoretical – here it is the exact opposite. We work like a real consulting team, with all the ups and downs that a project entails.

Annalena Foth

(Student in the M.Sc. program in Business & Psychology and the WFI Consulting Badge)

Understanding Human Behavior in Business

Choosing the M.Sc. in Business and Psychology at WFI meant joining a program that sees economics and psychology as connected, not separate. Courses like Economics of Sustainable Consumption, Consumer Psychology and Decision Making, and Start-Up School helped me view organizational problems through both strategic and human lenses. I learned to think about what makes sense economically and also to understand why people respond to decisions the way they do. The program's international, project-based format meant I was always sharing ideas with classmates from different backgrounds, which helped me think more critically and communicate more clearly. Most importantly, the program changed how I approach my future career. Now, I naturally consider the psychological and ethical sides of a decision along with its strategic aspects, instead of seeing them as separate steps.

Tulip Pednekar

(Student in the M.Sc. program in Business & Psychology)

Student Participation and Initiatives

Studying Business & Psychology at WFI has given me the opportunity to grow not only academically, but also through my involvement in university life. A particularly important part of my experience at WFI was my engagement in the Student Representation, where I represented students, addressed their concerns, supported communication between students and the university, and contributed to organizing student life.

One of the highlights was organizing the orientation week for new students. Together, we planned various events that helped first-year students get to know WFI, meet each other, and feel welcome from the beginning.

Beyond my work in the Student Representation, I am involved in the WFI Summer Challenge, which organizes an annual sports-based recruiting event connecting students and companies. Through these experiences, I have developed my teamwork, communication, and organizational skills and learned to take responsibility. My involvement in student life has been an important part of my personal development and continues to shape my experience at WFI.

Janna Luisa Materis

(Student in the M.Sc. program in Business & Psychology)

Responsible Business Practice

My studies at WFI have enriched my personal, professional and academic development alike. As part of the Bachelor's program "Sustainability in Business and Economics", I was able to gain a broad perspective on sustainability across the various fields of economics, business and society. It is this interdisciplinary approach, which is embedded in both the foundational courses and specialized modules like "Environmental Economics", that led me to choose WFI.

Beyond my studies themselves, I especially value campus life in Ingolstadt, particularly the student organizations. I myself was a board member of WFI Consulting Cup e.V. for some time, where we organize one of the largest case study competitions in Germany. This position gave me first-hand insights into what it means to take on responsibility, along with practical exposure to leadership, management, budgeting and the legal fundamentals of running a registered association in Germany. Membership in this organization also gave me the opportunity to network and exchange ideas early on with experts from a wide range of industries.

Looking back, my studies at WFI have prepared me, both professionally and personally, for a future in which I want to actively help shape responsible business practice.

Johannes Hörle

(student in the B.Sc. program in Sustainability in Business and Economics)

Student Engagement

26% - 50% of students at Ingolstadt School of Management actively contribute to our work with PRME, advancing RME, or addressing sustainable development challenges through their work.

Celebrating Values

The following demonstrates ways in which our institution celebrates values in various specializations.

Connecting Research and Teaching to Real-World Problems

For me, WFI's values are reflected in connecting research and teaching to real-world problems. In my research in behavioral and environmental economics, I study how people make decisions that affect others and the environment, and which policies can support more sustainable choices. In my teaching, I try to give students the tools to evaluate empirical evidence critically, in particular to distinguish correlations from causal effects and to assess whether a policy actually works. I see this as an important basis for developing effective and responsible policies for a more sustainable future.

Matthias Holzmann

(Research Associate at the Chair of Microeconomics)

Human-Centered Perspective

The newly introduced course "Advanced Neural Networks" at WFI is a great example of how we at WFI incorporate human-centered digital society into teaching. While the course focuses on the quite technical statistical and methodological foundations of modern neural networks, we also explicitly addressed the opportunities, risks and limitations of AI. Guest lectures and discussions on topics such as responsible AI and potential risks of AI systems encouraged students to critically reflect on how these technologies should be developed and applied.

For me, this combination of methodological rigor and a responsible, human-centered perspective is particularly valuable. It shows how statistical and data-driven methods can be taught not only as powerful technical tools, but also in the context of the societal values and responsibilities that come with their use.

Prof. Dr. Jan Boeckmann

(Chair of Statistics and Quantitative Methods of Business and Economics)

Responsible Use of AI in Human Resources, Management, and Organizations

When establishing the chair for Human Resources, Management, and Organizations, one of our central ideas was to create a knowledge hub for Human Resources Management, the Future of Work and Organizing. This means that our endeavours in the field research, teaching, self-administration and third mission are grounded in the understanding that joint knowledge creation in the area of Human Resources is essential for our research impact in the business world. For example, one of our key research interests is the co-creation of AI by multiple stakeholders, including management, employees, and their representatives. We analyze how different voices are heard (or not heard) in this process and how just transformations and decent work are managed in organizations. Our courses, e.g., Management Theories in Action, Digital Human Resources Management, or Sustainable Transformations in Human Resources, Management, and Organizations are designed along these lines, combining theory and practice. We are very impressed by the effort of researchers, students, and practitioners in exploring and thereby building pathways for the responsible use of AI.

Prof. Dr. Verena Bader

(Professor of Human Resources, Management and Organization)

Innovation that Answers to People

Each summer since 2024 our campus at WFI – Ingolstadt School of Management has welcomed students from Israel, Italy, Greece, Lithuania, India, and our own WFI students, to our “WFI Summer School: responsible Innovation in Firms and Society,” taught by faculty from six countries. They do not come for lectures alone. Mixed international teams take on responsible innovation challenges set by real partners in our region, and the projects have ranged from the Landratsamt Eichstätt to the business / stall owners at Munich's Viktualienmarkt. The program includes a business excursion to Munich companies to see what sustainable practice costs and what it returns. Seventy-four students participated in 2026. The Erasmus+ Blended Intensive Programme format keeps the experience affordable, which is its own kind of inclusion.

The Summer School teaches the question my chair's research program exists to answer, who does innovation serve? The research program is called Responsible and Inclusive Innovation and Entrepreneurship, and it studies both ends of the economy. For example, in one study, published this year in the Journal of Product Innovation Management, we sat with sixty executives in Germany, India, and Japan and asked how responsibility survives inside real innovation decisions. The answers were concrete. One firm was developing a brake that needs no brake fluid, so nothing harmful can ever leak into our environment. A second study, published in the Journal of Business Research, turns to the other end of the economy, to everyday entrepreneurs in the informal sector, street vendors and home producers whose livelihoods are the most fragile in any market. The framework we built starts from their strengths and shows how communities, organizations, and public institutions can protect what

these people build. The program continues with several projects in progress. Doctoral researchers from my chair carry this work onto international stages, and in 2026 it earned several international recognitions.

Our value principle speaks of academic excellence, a human-centered perspective, and a commitment to an ethical and sustainable economy. Our WFI Summer School, and this research program on Responsible and Inclusive Innovation and Entrepreneurship, bring this value alive in what we do, consistently and repeatedly.

Prof. Dr. Shashi Matta

(Chair of Innovation and Creativity; Academic Coordinator, WFI Summer School; Vice Dean of Internationalization, WFI – Ingolstadt School of Management)

Continue telling your story

WFI Values

Excellence in Knowledge

We are tirelessly committed to the pursuit of excellence in knowledge creation and knowledge transfer.

Human-Centered

We place the individual and their humanity at the center of all our endeavors.

Ethics and Integrity

Our thoughts and actions are governed by personal and professional ethics and a deep-rooted sense of integrity.

Responsibility and Sustainability

We take individual and collective responsibility for a just and sustainable world in business and society.

Diversity, Equity and Inclusion

We strive to embrace diversity in all its forms and to create an equitable and inclusive community.

Looking Ahead to the Future of Work: Verena Bader Takes Over as Professor of Human Resources, Management, and Organization

Whether it is artificial intelligence in recruiting, working from home, or new forms of collaboration: the world of work is changing rapidly. Amid all this technological dynamism, one question remains central for Prof. Dr. Verena Bader: How can organizations shape this change in a way that ensures people are

not lost sight of? She has been the new professor of Human Resources, Management, and Organization at KU since April 2026. Through her research, she combines human resources management, organization, and digitalization, and aims to apply scientific insights to both business and teaching.

Prof. Bader is particularly interested in qualitative methods, such as ethnography and case studies. "My focus is on human behavior, specifically in the context of organizational structures, processes, and practices," she says, describing her approach.

A key focus of her **research** is the use of algorithms and artificial intelligence in human resources management. She is currently leading a research project funded by the Hans Böckler Foundation on the opacity of algorithmic decisions in human resources management. The project focuses on how HR managers deal with AI systems whose decision-making processes they themselves cannot fully understand. Among other things, she is investigating how this is changing values and decision-making processes in human resources work. Other key areas of her research include employee participation in the context of digitalization, as well as HR innovations and new forms of organization.

In her **teaching**, Prof. Dr. Verena Bader places a strong emphasis on practical application. In one of her first seminars during the summer semester, students were therefore asked not only to learn management and organizational theories but also to apply them to specific situations from their everyday lives. Bader also places great importance on a thoughtful approach to artificial intelligence during the course of study. AI has become an integral part of everyday student life, but it must be used responsibly. That is why she calls for transparency regarding the AI tools used and, at the same time, deliberately focuses on exam formats that promote independent thinking. She also wants to demonstrate how AI can be used effectively—for example, as a sparring partner during exam preparation.

In addition to research and teaching, Bader places particular importance on the **transfer of scientific knowledge**. She is active in interdisciplinary research networks, regularly engages in discussions with representatives from politics, business, and labor unions, and works closely with companies - for example, as a member of the Schmalenbach Working Group on Human Resources and Labor. "I am especially looking forward to building partnerships here in the region as well," says Bader.

KU Mission Statement

Foundation & Mission

The Catholic University of Eichstätt-Ingolstadt (KU) is a state-recognized *University under Church sponsorship*. It is open to students of all faiths and beliefs.

The institution was granted university status on April 1, 1980, by the Bavarian bishops on the basis of the Concordat between the Free State of Bavaria and the Holy See and with the approval of the Congregation for Catholic Education. Its roots can be traced back to the 16th century.

The mission of a Catholic university is to dedicate itself to the truth unconditionally. The KU fulfills this mission in scientific autonomy and *freedom of research and teaching*.

Profile & Vision

We consider our University as a *place of excellent research*. The KU provides its researchers with outstanding working conditions. Fundamental research and science with a practical orientation are assigned equal status. The KU actively supports the promotion of early-career researchers and offers them ample room for their scientific qualification.

The academic freedom at the KU simultaneously presupposes a *high degree of social and environmental responsibility*. Thus, ethical reflection on the means and consequences of scientific activity is an essential part of the work of KU researchers.

We are committed to offering our students *excellent opportunities for academic qualification*. At the KU, learning and teaching are closely connected to research and the advancement of scientific knowledge. However, studying at the KU goes far beyond simply acquiring knowledge, for it is only in the process of personal development that students can truly unfold their potential to the fullest.

This is why we attach particular importance to imparting social skills and advancing our students' *sense and value orientation* in addition to providing them with a high level of academic and methodical qualification. The KU provides an ideal framework for this by offering an excellent staff-to-student ratio. At our University, every student with his or her individual characteristics and talents is seen and supported.

The KU is a *cosmopolitan University*. In line with the tradition of Catholic universities, it collaborates with higher education institutions and research institutes all over the world and actively promotes staff and teaching mobility. Being a part of the worldwide scientific community, KU researchers benefit from an extensive international network.

KU students are given the opportunity to spend a semester or internship abroad and thus have unique possibilities for enriching their studies by adding an international orientation. We take pride in our *international campus culture* that welcomes lecturers, students and guests from all over the world.

The KU also maintains close ties with diverse partners in the region and engages in a lively *discourse with cultural, economic and political players and the Church*.

The KU is strongly committed to the guiding principle of *sustainable development*. It is the University's profound belief that sustainability is an integral component in research, teaching and administration – which is why the KU uses available resources responsibly and efficiently.

The KU understands sustainable development as a form of development that is balanced on an ecological, economical and sociocultural level and takes *global and intergenerational fairness* into account.

Being a *family-friendly University*, we actively promote the possibility to balance studies, science, work and family life. The KU has defined the key objective of achieving gender equality in all its facilities and decision-making processes and supports career development of women in a special way.

The KU's profile is also firmly integrated into the field of *human resource development and management culture*. It becomes evident in an atmosphere of mutual respect and appreciation at all levels as well as in the University's efforts to identify and promote the potential and talents of its employees. The KU actively supports its members in their personal and professional development.

Core Values

As a Catholic University, we are guided by the *Christian view of human life* that considers all human beings as children of God. In this, we see the inviolable dignity of all human beings, who shape their lives and the world around them in freedom and responsibility, with all their abilities given to them, but also with their weaknesses. At the KU, this way of thinking is rooted in the following dimensions:

The University's focus is on the individual person. The *talents and potential* of all those who teach, study, work and carry out research at the KU form our most important foundation – regardless of their religion or beliefs, nationality, ethical, cultural or social background, disabilities, gender, sexual orientation or age.

The KU wants to *serve the common good* by exploring and reacting to challenges faced in politics, economy, culture, religion and the environment.

Our aspiration for our University is to build bridges between science and society and to *make knowledge available for society* as well as to integrate impulses from outside the University into our research and teaching practice.

We aim to make a valuable contribution to social coexistence, to the free democratic basic order and to preserving creation.

The principle of *solidarity* becomes evident in an awareness for the responsibility that each and every one of us bears for the University community and is also reflected in a culture of mutual appreciation. Within our understanding of solidarity that resonates well beyond our campus borders, we also believe that it is our obligation to make a contribution to the promotion of justice in the world through research and teaching. To this end, we are making every effort to encourage our students and alumni to take responsibility within our society and for society.

Structurally, the KU has adopted the principle of *subsidiarity* by respecting the individual responsibility of students, lecturers and employees, as well as of faculties, University committees, central facilities and administrative departments in their respective fields of action.



Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.



How We Define Teach

We empower students through innovative, international, and sustainability-focused teaching. Our high-quality programs integrate responsible management, action learning, and co-creation. With courses like “Studium.Pro” and degree programs like “Sustainability in Business and Economics”, we foster global, ethical leadership and enable students to become agents of meaningful change in business and society.

Courses that support RME

Ingolstadt School of Management reports 6 courses in 2025 that support responsible management education and sustainable development goals.

Environmental Challenges of Our Time – Economic Analyses and Solutions

| 82-021-SBE06-S-SE-0126.20261.001

Our world faces a wide range of complex environmental challenges. This seminar takes selected concrete problems as a starting point and first introduces the fundamental scientific mechanisms underlying these phenomena. Building on this foundation, we analyze how politics, the economy, and society can respond to these challenges.

A particular focus lies on understanding why vulnerability and resilience to environmental problems vary significantly across countries, regions, and social groups. Using current data, empirical research findings, international policy reports, and recent political developments, we examine the economic relevance of these challenges and discuss potential solutions. Environmental challenges addressed include, for example:

- Droughts
- Floods
- Heatwaves
- Air pollution
- Plastic pollution and marine debris
- Water scarcity
- Soil degradation
- Biodiversity loss
- Overfishing
- Waste management and recycling
- Urban heat islands
- Wildfires.

Over the course of the semester, students prepare a presentation on a self-selected environmental challenge (see list: general introduction to the topic and self-selected case study). Based on the content presented in the block seminar by the lecturer and their presentation, students then write a seminar paper on their chosen topic.

Students

- understand the fundamental scientific foundations of the central environmental challenges of our time and can assess their relevance for economic questions.
- apply economic concepts to systematically analyze the causes, consequences, and interactions of these environmental problems and to develop well-founded solution approaches.
- critically evaluate existing environmental economic policies and are able to assess their effectiveness and formulate suggestions for improvement.
- analyze context-specific socio-economic and political factors to explain differences in vulnerability and resilience to environmental risks across countries, regions, or social groups.



Economic Growth and the Environment | 88-021-WM10-H-0126

The course gives students an insight into concepts of economics of growth and the environment with the use of macroeconomic modelling. The course, first, rigorously introduces the discrete Solow model and, then - building on it further - introduces several variations of the model to analyse and discuss different topics and policy-implications.

In the first part of the course, we learn in detail about the Solow model and its policy implications for economic policy-making. We also receive a basic introduction into R and D-based models of endogenous growth as well as growth accounting and empirical facts of growth. In the second part, we introduce empirical facts about growth and climate change which lay the basis for the economic models. Next, we extend the Solow model in two ways to investigate topics of environment and climate change. In one version, we introduce scarce limited resources and analyse and discuss its implications for growth policies, in a second version, we introduce climate features to analyse and discuss climate change, growth and policy-implications. Last, we review the literature about innovation and the environment/climate change. A selection of the theoretical literature will be reviewed by the lecturer. Selected papers from the empirical literature will be reviewed by the students during the last lecture and tutorial sessions which will be conducted in an interactive and hands-on style.

In the tutorial, students will learn how to derive models, analyse their policy-implications, gather (and analyse) data and read and summarise (parts of) one selected paper from the empirical literature.

Literature

Introducing Advanced Macroeconomics: Growth and Business Cycles 3rd Edition, McGraw-Hill

Publishing Company, 2023 By Peter Birch Sørensen and Hans Jørgen Whitta-Jacobsen

Tsigaris, P., and Wood, J. (2016). A simple climate-Solow model for introducing the economics of climate change to undergraduate students. *International Review of Economics Education*, 23, 65-81.

Course Outline

Part I: Economic Growth

1. Some facts about prosperity and growth (empirical) (ch. 2)
2. Capital accumulation and growth: The basic Solow model (ch. 3)
3. Technological progress and growth: The general Solow model (ch. 5)
4. Growth accounting (empirical) (ch. 5)
5. R and D-based models of endogenous growth (ch. 9)

Part II: Growth and the Environment

6. Some facts about growth and the environment (empirical)
7. Solow model with scarce limited resources (ch. 16)
8. Solow model with climate change (Tsigaris and Wood, 2016)
9. Technological Innovation and Growth (literature review - theory)
10. Technological Innovation and Growth (literature review - empirics)

Upon successful completion of this course,

- Students will understand and apply macroeconomic models of economic growth (especially the Solow model) including variations thereof relating to the environment and climate change.
- Students will master the dynamic optimization techniques fundamental to the solution and analysis of structural macroeconomic models of economic growth.
- Students will be able to express, explain and analyze models of growth formally, verbally and graphically.
- Students will be able to critically assess climate change and environmental policies in macroeconomic models of growth.
- Students will be able to apply the techniques and their understanding of the course's models in their further studies and use them to inform their understanding and discussion of the macroeconomy.



Management Simulation in Tourism | 88-000-SPDis101-H-0921

The basis is a management simulation in tourism, which has to be run as a real business with real KPIs by student teams competing against each other. The teaching units address both theoretical and practical concepts and include the following units:

1. Introduction and preparation session
2. Introduction to relevant topics incl. theories and concepts (e.g. tourism, marketing, management)
3. Team building

4. Round 1 (Year 0)
5. Round 2 (Year 1)
6. Round 3 (Year 2)
7. Round 4 (Year 3)
8. Final presentation
9. Summary reflection and closing event.

The students will, as members of the competing teams:

- Improve their entrepreneurial and intercultural skills;
- Apply academic knowledge in a management simulation
- Develop a strategy for a touristic institution in a competitive business environment using theoretical approaches;
- Analyze a product portfolio;
- Coordinate within the intercultural and interdisciplinary team and define functions within the team;
- Apply operational and financial planning and information systems;
- Break down strategy into operational decisions and activities – including purchasing and sales activities, recruiting and managing staff, investing in renovations and services, and marketing;
- Learn crisis communication;
- Develop marketing instruments and channels;
- Present their ideas to stakeholders in different formats;
- Analyze competitors in the market.



Social Innovation II: Pro-Bono-Case

| 88-021-SRI04-S-SE-0824.20242.001 88-021-ETH20-S-SE-0408.20251.001

Students on the course receive an introduction to key concepts of entrepreneurship. The course covers:

- Teamwork, presentation skills, ability to co-operate with external managers and groups.
- Overview of dimensions of (regional) sustainability and policy.
- Understanding the specific contribution of entrepreneurs and consultants to the realisation of sustainability goals in a region (including their own role in it).

- Various dimensions of sustainable regional development are reflected upon (personal and organisational aspects, ESG, social capital), perceived in their interrelationships and integrated into proposed strategies
- Students on the course receive an introduction to key concepts of entrepreneurship.
- Teamwork, presentation skills, ability to co-operate with external managers and groups.
- Overview of dimensions of (regional) sustainability and policy.
- Understanding the specific contribution of entrepreneurs and consultants to the realisation of sustainability goals in a region (including their own role in it).
- Various dimensions of sustainable regional development are reflected upon (personal and organisational aspects, ESG, social capital), perceived in their interrelationships and integrated into proposed strategies.



Sustainable Corporate Finance | 88-021-FI24-H-0126

- Intro: Corporate Finance and the Financial Manager
- Interest Rates, Valuation, and Capital Costs
- Interest Rates
- Bonds
- Stock Valuation I (DDM)
- Stock Valuation II (DVF and beyond)
- Systematic Risk and the Equity Market Risk Premium
- Cost of Capital
- Capital Structure
- Option Applications and Corporate Finance
- Mergers and Acquisitions
- Selected Topics in Sustainable Finance
- Is there a Greenium in Bond Yields?
- ESG and Stock Return Prediction
- ESG and Capital Structure Decisions

- In this module, students will build on their foundational knowledge of corporate finance and gain a deeper understanding of the key principles that guide financial decision-making within companies. The course explores the role and responsibilities of the finance department and its contribution to overall business success.
- Students will learn how to analyze strategic financial decisions and assess their impact on a firm's performance and value creation. The module introduces the fundamentals of bond valuation and teaches how to price fixed-income securities while considering interest rate changes and credit risk.
- Participants will also study essential methods of equity valuation and learn to determine the fair value of stocks using a range of valuation models. A further focus lies on understanding the relationship between risk and return in capital markets and applying this knowledge to evaluate and diversify investment opportunities for an optimal risk–return balance.
- Students will learn how to analyze strategic financial decisions and assess their impact on a firm's performance and value creation. The module introduces the fundamentals of bond valuation and teaches how to price fixed-income securities while considering interest rate changes and credit risk.
- Participants will also study essential methods of equity valuation and learn to determine the fair value of stocks using a range of valuation models. A further focus lies on understanding the relationship between risk and return in capital markets and applying this knowledge to evaluate and diversify investment opportunities for an optimal risk–return balance.
- Students will learn to identify systematic risk and understand its implications for the pricing of securities. They will also develop the ability to calculate the cost of capital—including both equity and debt components—and to analyze its importance for corporate financing decisions. By applying these concepts, students will be able to determine the optimal financing mix and evaluate its effect on firm value.
- The module also introduces the main theories of capital structure and their relevance to corporate finance decisions. Students will learn to critically compare the advantages and disadvantages of equity and debt financing in order to make informed capital structure choices that enhance the market value of the company.
- Students will understand how ESG factors influence financial markets and corporate decisions. They will be able to analyze the “greenium” in bond yields, assess the link between ESG performance and stock returns, and evaluate the impact of sustainability on capital structure choices.
- Throughout the course, theoretical concepts are reinforced through practical exercises and applications, ensuring a strong link between academic learning and real-world financial practice.



Business & Psychology. From Theory to Practice | 88-021-BAP14-S-SE-0126.20261.001

The Business and Psychology Challenge is an interdisciplinary course that connects principles of business management with psychological insights to address real organizational challenges. The course allows students to bridge theory and practice by analyzing real-life company cases and proposing solutions.

Each semester, the course will focus on a specific theme. Partner companies will share cases and challenges, allowing students to apply theoretical concepts to real-world contexts.

Students will work in groups to identify the challenges stated in the case study, describe them, and develop actionable solutions using business and psychology theories and concepts, which they will then present to the company's representatives.

Upon completing this course, students will be able to describe and apply key business and psychology concepts relevant to organizational contexts. They will be able to identify and examine organizational challenges from both business and psychological perspectives and synthesize these insights to present a coherent understanding of the issues in real-life company cases.

Students will be able to select and apply the theories and frameworks to develop actionable solutions and strategies for real organizational cases. They will be able to design practical recommendations and communicate their findings effectively to company representatives. Through collaborative work, students will demonstrate key soft skills such as teamwork, communication, problem-solving, and professional presentation of findings and recommendations to company representatives.

Since all sessions are conducted in English, students will also strengthen their professional communication and presentation skills in English.



Teaching Awards

In 2025, 4 awards were given to faculty and educators at Ingolstadt School of Management.

Prize for Excellent Teaching

Granter: Liga Bank Foundation

Grantee: Kerstin Haag, Felix Hiemeyer, Dr. Jutta Walz

Award Description:

The Award for Excellence in Teaching (sponsored by the Liga-Bank Foundation) is given for formats already in practice that can be considered examples of best practice at the KU. Excellent teaching is competence-oriented, consistent with the respective module descriptions, reflects the current state of

research, and is constantly being developed. In addition, it is open to educational innovations and technologies, combines didactic settings (e.g., gamification, simulation didactics, blended learning, etc.), and addresses current topics.

Kerstin Haag, Felix Hiemeyer and Jutta Walz received the award for the module "Management Simulation in Tourism", which connects students of different nationalities and disciplines with guest lecturers from all over the world and is offered in the form of an Erasmus+ Blended Intensive Program. It is characterized by a transdisciplinary format that provides an ideal platform for the development of key skills such as intercultural competence, teamwork and communication skills. Students work in international teams from different disciplines to create a creative and collaborative learning environment.

The didactic concept is based on the KU's Mission Statement and puts the "discursive education" element to practice: Lecturers act as coaches who support the students' self-learning process through a mixture of classroom formats and digital teaching methods. Internal coaches and international guest lecturers bring "education tailored to the needs of the individual" to life. The IILIAS learning platform is used in an innovative way by simulating the operation of tourism facilities. The Erasmus+ BIP format strengthens the European idea and is ideal for addressing social challenges. The shared experience is enriched not least by activities such as excursions, creative presentation formats and unforeseen challenges – an immersive learning adventure in which the students immerse themselves and grow in a transformative way. Through this innovative approach, the course brings theoretical approaches to life in practice and focuses on personal development and growth.

WFI Teaching Prize 2025 - Category: Research Associate

Granter: WFI Student Council

Grantee: Alexander Grommes

Award Description:

The Teaching Prize („Preis der Lehre“) is awarded each year by the student representatives of WFI to a professor and a research assistant who have distinguished themselves through very good teaching and correspondingly high results in the teaching evaluation. The prize is endowed with prize money donated by IN Kontakt, our alumni association. The prize money is granted for a specific purpose and is to be used exclusively for the improvement of study conditions, e.g. didactical training, support of excursions for students, teaching assignments and guest lectures.

Most Popular University in Germany

Granter: StudyCheck

Grantee: Catholic University of Eichstätt-Ingolstadt

Award Description:

StudyCheck was founded in 2013 to help students find their dream degree program—whether it's an on-campus program or a dual study program. With its independent review portal, StudyCheck offers one of the largest databases of degree programs in Germany and Austria, featuring over 340,000 reviews from students and graduates. According to Studycheck, the latest ranking is based on more than 87,000 reviews from 2025.

Following 2021, 2022, and 2024, this marks the fourth time that the Catholic University of Eichstätt-Ingolstadt has claimed the top spot in the ranking, receiving the title “Most Popular University in Germany”. Faculty members received an average rating of 4.5 stars, while the library achieved a top rating of 4.6 stars. Furthermore, KU ranks among the top universities in terms of “Digital Readiness,” a designation awarded for the institution's digital transformation.

WFI Teaching Prize 2025 - Category: Professor

Granter: WFI Student Council

Grantee: Prof. Dr. Reinald Koch

Award Description:

The Teaching Prize („Preis der Lehre“) is awarded each year by the student representatives of WFI to a professor and a research assistant who have distinguished themselves through very good teaching and correspondingly high results in the teaching evaluation. The prize is endowed with prize money donated by IN Kontakt, our alumni association. The prize money is granted for a specific purpose and is to be used exclusively for the improvement of study conditions, e.g. didactical training, support of excursions for students, teaching assignments and guest lectures.

Educator Recognition

At Ingolstadt School of Management, we recognize educators for quality of teaching in the following ways:

- ❖ Annual teaching excellence awards
- ❖ Course evaluation scores
- ❖ Faculty promotion and tenure consideration
- ❖ Institutional recognition events
- ❖ Pedagogical innovation grants
- ❖ Professional development opportunities
- ❖ Publication or research support
- ❖ Student-nominated teaching awards

Teaching Voices

The following statements demonstrate ways in which educators at Ingolstadt School of Management support sustainability and responsible management in their classrooms.

Learning to make responsible decisions: Management Simulation in Tourism (Winter School)

For me, responsible management education means creating learning environments in which students do not only learn about responsible management, but experience what it means to make decisions in complex and uncertain situations. In the Management Simulation in Tourism (Winter School) at WFI, students take responsibility for their own fictitious business and develop a strategy in an international and interdisciplinary team. They translate theoretical knowledge into concrete decisions, balance different interests, respond to unexpected challenges and experience the consequences of their choices. In this way, responsibility becomes something tangible rather than an abstract concept.

What I particularly value about the simulation is that it brings together different perspectives and encourages students to look beyond purely economic performance. Tourism businesses operate in complex social, cultural, economic and environmental contexts. Working with students from different disciplines and countries makes these different perspectives visible and encourages students to question their own assumptions. At the same time, competition is combined with cooperation, creativity, reflection and mutual support. Students learn that successful management is not simply about finding the “right” answer, but about making thoughtful decisions, communicating them, taking responsibility for them and adapting when circumstances change.

In the simulation, we are coaches, not lecturers. I see my role less as transmitting knowledge but more as creating and facilitating these learning experiences. I accompany students, challenge their thinking, encourage reflection and give them space to develop their own solutions. We empower students not only to succeed in their professional careers, but also to become reflective, collaborative and responsible actors who can contribute to meaningful changes in business and society. For me, this is where responsible management education becomes transformative. Students leave the classroom not only with more knowledge, but with a greater awareness of the impact of their decisions and greater confidence in shaping the future.

Kerstin Ihle (née Haag)

(Research Associate / Doctoral Candidate at the Chair of Tourism and Center for Entrepreneurship)

Sustainability in Finance

At WFI, responsible management is built into the core curriculum. Sustainable Corporate Finance, a mandatory module in the FACT master’s program, first equips students with the standard corporate finance toolkit (bond and equity valuation, cost of capital, capital structure, M&A) and then applies this

toolkit to sustainability questions: whether green bonds command a "greenium", how investors' ESG preferences reshape the efficient frontier and firms' cost of equity, and how physical climate risk affects optimal leverage. The sessions draw on recently published empirical research and combine theoretical models with rigorous empirical results. Students learn that green bond issuance can serve as a credible commitment signal, but also that some funds engage in "green window dressing" around disclosure dates. They also learn that labelling a security green does not by itself reduce emissions.

Prof. Dr. David Streich
(Assistant Professor of Digital Finance)

Combining Different Teaching Formats

"In my teaching, I combine modern learning approaches with a strong emphasis on interaction and exchange within more traditional classroom formats. Students are encouraged to actively engage with the material, critically reflect on different approaches, and question underlying assumptions and proposed solutions. Through active problem solving, students develop a deeper understanding instead of simply reproducing predefined answers.

In accounting and financial reporting, I supplement theoretical concepts with real-world examples to illustrate the impact of reporting decisions on transparency and various stakeholder groups. Students are encouraged to consider the consequences of alternative accounting treatments and the broader responsibilities associated with preparing and using corporate information. This helps them develop the technical expertise and professional judgment necessary for responsible decision-making.

Alexander Grommes
(Research associate at the Chair of Management Accounting and Auditing and holder of the WFI Teaching Award 2025)

Taxation and Responsible Decision-Making

In my classes, students are encouraged to understand taxation not only as a technical and systematic field of law, but also as an important element of responsible business decision-making. To bridge the gap between theory and practice, I regularly incorporate real-world examples, practical cases, and current tax policy developments into the teaching. Current tax issues are discussed in the context of the broader tax system, allowing students to understand how changes in tax legislation affect businesses and society and to critically reflect on the economic and societal implications of tax-related decisions.

Throughout the courses, regular learning objective assessment questions and interactive discussions provide students with opportunities to actively engage with the subject matter and continuously reflect on their learning progress. By combining sound theoretical knowledge with practical

applications, current developments, and critical reflection, the courses aim to equip students with the analytical skills necessary to evaluate complex tax issues and make informed, responsible decisions in their future professional roles.

Anna-Sophie Braun

(former member of the Chair of Business Administration and Business Taxation and holder of the WFI Teaching Award 2024)

Teaching Economics with Real-World Context

While the teaching at our faculty naturally aligns with international standards, our courses go far beyond merely imparting the necessary theoretical toolkit. Monetary policy thrives on real-world context; consequently, my students are not only equipped with the theoretical fundamentals regarding quantitative easing and transmission channels in the Eurozone, but also have the opportunity to discuss the latest monetary policy decisions by the Federal Reserve and the ECB directly in the lecture hall. This focus on intense, spirited debates about actual, current events further sharpens the students' critical thinking skills.

Prof. Dr. Reinhard Weber

(Professor of Economics)

Barriers to Innovative Curriculum

In 2025, Ingolstadt School of Management identified the following barriers to innovating, updating, or taking risks in existing curriculum:

- ❖ Administrative resistance
- ❖ Budgetary limitations
- ❖ Faculty resistance
- ❖ Outdated infrastructure
- ❖ Scalability issues
- ❖ Uncertain return on investment

Barriers to Innovative Pedagogy

In 2025, Ingolstadt School of Management identified the following barriers to innovating, updating, or taking risks in existing pedagogy:

- ❖ Administrative hurdles
- ❖ Budget constraints
- ❖ Classroom infrastructure limitations

- ❖ Faculty resistance
- ❖ Time constraints
- ❖ Scalability issues
- ❖ Resource constraints

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Shaping Responsibility: Transformative Education for Active Citizens (SHARE)

At the KU, teaching is to be linked even more closely to societal challenges and concrete practical projects in the coming years. For this purpose, the university will receive approximately 3.4 million euros in funding from the Foundation for Innovation in Higher Education as part of the funding line “The World Is My Campus” for its project “Shaping Responsibility, Transformative Education for Active Citizens” (SHARE). The project will pilot new teaching and learning formats, develop degree programs further, and connect students more closely to real societal issues.

The project is intended to help WFI and the other faculties involved achieve their strategic goals of teaching excellence, relevant, impactful research, internationalization and a global mindset, organizational and operational excellence and social impact and partnerships by establishing the KU Academy for Social Responsibility & Transformative Education, systematically developing study programs as prototypes of transformative higher education, and creating enabling institutional frameworks – thus initiating a university-wide change process that integrates and anchors excellent teaching, impactful research and talent development, internationalization, organizational excellence, and strategic partnerships and knowledge transfer. Faculty members will be supported in developing new formats, and collaboration between faculties and external partners will be strengthened. In implementing this initiative, KU can build on extensive groundwork. This includes its many years of experience in service learning, existing transfer structures, the Citizen Science Lab, and the already established School of Transformation & Sustainability.

Ten study programs are participating in the interdisciplinary project at the outset, including the specialization in Entrepreneurship & Innovation in the M.Sc. program in Business Administration at WFI - Ingolstadt School of Management.

A total of 219 applications were submitted for the “The World Is My Campus” call for proposals. Nationwide, 29 projects were selected for funding. In Bavaria, KU is one of three universities to receive funding; in addition, two vocational schools and one college in Bavaria were selected.



Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.

How We Define Research

Our research addresses key problems affecting businesses, organizations, and society. We develop the next generation of thoughtful and productive researchers. Our research priorities are digital and data-driven business, sustainability and questions relating to the future of the economy, such as evidence-based evaluation of new technologies, social norms and state intervention.

Research vs Research for RME/Sustainable Development



Research Funding

In 2025, Ingolstadt School of Management was awarded funding for research that is:



**Institution
Specific**



Local



Regional



National



International

Socializing Research

In 2025, Ingolstadt School of Management contributed research findings to:

- ❖ Community organizations
- ❖ Government and policy makers
- ❖ Industry and business networks
- ❖ International media
- ❖ Local media
- ❖ National media
- ❖ Open-access platforms
- ❖ Public events and lectures
- ❖ Research collaborations
- ❖ Social media and digital outreach

Research Projects

In 2025, Ingolstadt School of Management reported 7 research projects that implemented responsible or sustainable activities.

Pension Splitting as an Alternative to Survivor's Pension

Period Covering: November, 2025 - October, 2026

Department: Economics

This project, commissioned by the German Pension Insurance, investigates how a mandatory pension splitting model could replace or complement the traditional survivor's pension in Germany. Led by Prof. Dr. Jörg Althammer (KU Eichstätt-Ingolstadt), together with Dr. Tanja Kirn (University of Liechtenstein) and Martin Mehl, the team uses advanced microsimulation techniques based on a novel dataset combining the Socio-Economic Panel (SOEP) and administrative data from the German Pension Insurance. The project analyzes the impacts of different reform scenarios on old-age poverty, gender equality, the sustainability of the pension system, and the distribution of entitlements within families. Legal and normative aspects of social justice are also integrated into the analysis. The first interim results are expected in late 2025, with final outcomes in Autumn 2026.



Personalized Customer Advice Through Agent-based AI (funded by DZ Bank Foundation)

Period Covering: January, 2025 - December, 2027

Department: Business Administration

The project investigates how the use of modern AI technologies affects the interaction between banks and customers.



Work place Analytics - Optimierung von Arbeit durch algorithmische Selbst- und Fremdkontrolle / Optimizing Work Through Algorithmic Self-Monitoring and External Monitoring

Period Covering: March, 2023 - July, 2027

Department: Human Resource Management

This research project examines the implications of the dynamics of algorithmic self-control of employees, employee surveillance, and regulation (e.g. in the form of trade unions and co-determination) for the perception of optimized work. The project focuses on applications of HR analytics that are used to optimize human resource management and work (in the sense of “workplace analytics”).



AI Agents in Marketing and Service

Period Covering: January, 2022 - December, 2026

Department: International Business

This meta-analysis examines when three types of automated agents (AAs)—robots, chatbots, and algorithms—are equivalent to human agents (HAs) in marketing roles. An analysis of 943 effect sizes from 327 studies provides novel insights. First, customers may be skeptical of AAs; however, they value their performance and eventually choose or buy from them as if they were interacting with HAs. Second, each of the three AA types has a unique set of contingencies that affect its human equivalence; previously identified contingencies do not generalize and can even have opposing effects across AA types. This study also identifies novel contingencies, such as the multifaceted concept of artificial intelligence required to fulfill a task. Third, some contingencies make AAs more humanlike, while others make their machine characteristics salient. These findings enrich the concept of automated social presence (ASP), suggesting that AAs are hybrid beings with a social presence (i.e., the feeling of interacting with a humanlike entity) and an automated presence (i.e., the feeling of interacting with a machine entity). The authors provide recommendations on when AAs can replace HAs in marketing roles to release capacity and alleviate labor shortages. They also suggest a future research agenda.



Service Failure and Recovery

Period Covering: January, 2024 - December, 2025

Department: International Business

Editor of a special issue on "Smart Service Failure and Recovery" at the Journal of Service Research. Topic: Service failure and recovery (SFR) is one of the most established areas in service research. Yet despite the extensive body of knowledge, an alarming trend persists in practice: customers are experiencing more service failures than ever before, and an increasing number remain dissatisfied with the way organizations address their issues (Customer Care Measurement and Consulting 2023). This disconnection between theory and practice underscores the urgent need for what we term smart SFR—research that tackles real-world problems using innovative methods and contemporary theoretical frameworks. The notion of “being smart” reflects the importance of reconsidering “old” ways and encouraging the adoption of up-to-date practices. Recent literature reviews (e.g., Grégoire and Mattila 2021; Liu et al. 2024; Mirza et al. 2025; Van Vaerenbergh et al. 2019) highlight that SFR research often remains rooted in traditional paradigms, focusing on dyadic interactions between firms and complainers, established contexts (e.g., hospitality and banking), traditional theories (e.g., justice and attribution), and familiar methodologies (e.g., scenario-based experiments). We argue that the evolving service landscape demands a smarter approach to SFR—one that ventures into new contexts, leverages emerging data sources, and adopts fresh theoretical, methodological, and analytical perspectives.



Predicting Food Waste from Dynamic Inconsistencies

Period Covering: January, 2021 - December, 2025

Department: Economics

In this project, Prof. Alexander M. Danzer, PhD (KU) and Dr. Helen Zeidler (TUM) investigate the relationship between dynamically inconsistent time preferences and individual food waste behavior along the food consumption chain. Using data from a nationally representative longitudinal survey in Germany, they construct targeted measures of food purchasing, consumption, and waste, alongside individual dynamic inconsistency parameters derived from monetary trade-off questions. Danzer and

Zeidler find that present-biased individuals waste more food. This result is replicated when employing a validated self-reported procrastination proxy, enabling methodological triangulation; moreover, present bias also predicts food waste behavior several weeks later in the second survey wave. The researchers investigate a behavioral mechanism in which healthy food, purchased with good intentions, is consumed later than planned and consequently spoils, and find empirical support for each step of this process. By linking inconsistencies between grocery shopping and food preparation, our study provides novel evidence that dynamically inconsistent decision-making contributes to the persistent generation of avoidable household food waste, with important implications for the design of targeted behavioral interventions.



Tax avoidance by multinational companies at the subsidiary level

Period Covering: April, 2023 - March, 2026

Department: Business Administration | Economics

Multinational companies pay significantly less tax on average than comparable companies operating purely at national level. Recent research findings indicate considerable heterogeneity at company level, which is attributable, among other things, to the structure of subsidiaries. The aim of the project is therefore to examine tax planning at the level of individual subsidiaries. The project is divided into three sub-projects:

Since tax avoidance cannot be fully represented using existing categories, Prof. Langenmayr and Prof. Koch are developing a measure in the first subproject that quantitatively measures the intensity of tax planning within corporations. To this end, the effective corporate tax rate is broken down into two components that reflect the result of operational decisions and the effect of tax avoidance. The "operating effective tax rate" reflects a fictitious group tax burden that would result from a given choice of location and allocation of real economic factors without the use of tax avoidance practices by multinational companies. It is calculated directly from the unconsolidated financial statements of the group companies. The "tax avoidance effective tax" rate indicates the extent to which the actual group tax rate falls short of the "operating effective tax rate". It is calculated retroactively as the difference between the effective group tax rate and the operating effective tax rate. Two approaches are used here: First, the average tax rates weighted by the amount of non-financial assets are used. Second, instead of the tax rate for each group company, the tax rate of comparable but unrelated companies is used. The link is identified using propensity score matching. Finally, the results of this subproject are compared with the traditional tax rates.

The second subproject analyzes how tax planning depends on personnel and organizational structures within the group. To date, this has been examined primarily at the level of the parent company and not at the level of subsidiaries. An international career network is used to collect information on the employees of the tax department for a sample of multinational European corporations. In this way, the question of in which countries multinational corporations recruit the employees of their tax department is investigated.

The third subproject is dedicated to the newly introduced “country-by-country reporting.” It is intended to enable tax authorities to identify subsidiaries that are particularly aggressive in avoiding taxes. The effectiveness of this instrument is analyzed using model theory. In the model with n countries and one tax haven, country-by-country reporting can provide indirect evidence of profit shifting by revealing particularly low tax rates. In the model, the avoidance of fixed costs through tax audits is an incentive for companies not to attract attention with particularly aggressive tax planning in their reporting. On the other hand, reporting can lead to undesirable effects in high-tax countries as soon as multinational companies adapt their profit shifting to the new incentives. The model first derives the reaction of companies to the introduction of country-by-country reporting.



Research Awards

In 2025, Ingolstadt School of Management was awarded 6 research awards for responsibility- and/or sustainability-related research.

Bavarian Climate Protection Award

Granter: State of Bavaria

Grantee: Prof. Dr. Jan Boeckmann

Award Description:

To recognize commitment to climate protection, the Bavarian Minister of State for the Environment and Consumer Protection presents an annual Climate Protection Award to individuals (committed role models in their private lives) or legal entities (companies, businesses, municipalities, registered associations, etc.) that have made outstanding contributions to climate protection or adaptation to the effects of climate change in Bavaria. The Bavarian Climate Protection Award is established in Article 11 of the Bavarian Climate Protection Act.

Climate change is causing heavy rainfall events to become more frequent and intense. To help

municipalities protect themselves from floodwaters and develop management strategies, Prof. Dr. Jan Boeckmann, in collaboration with Prof. Dr. Clemens Thielen of the Technical University of Munich, developed heavy rainfall simulation software, which is capable of generating hazard maps for entire cities within a few hours, taking into account potential preventive measures such as retention basins, drainage systems, and infiltration measures. The researchers were awarded the Bavarian Climate Protection Prize for this development in 2025.

MCI Research and Innovation Award

Granter: City of Innsbruck

Grantee: Stefanie Haselwanter

Award Description:

For the ninth consecutive year, the City of Innsbruck has recognized outstanding research achievements at the Entrepreneurial School® with the MCI Research and Innovation Award. With this award, the City not only honors scientific excellence but also the courage to creatively and responsibly address socially relevant issues. The City of Innsbruck Research and Innovation Award at MCI was established in 2017 and is presented annually based on the decision of a high-level expert jury. The final decision is made by the City Senate of the provincial capital of science and higher education, Innsbruck.

Stefanie Haselwanter received the award for her dissertation titled “Entrepreneurial Leadership in a Spatial Context: Characterizing Entrepreneurial Leaders as Actors in Tourism and Social Fields.”, in which she examines, from a conceptual and exploratory perspective, how entrepreneurial leaders actively shape and further develop tourism spaces - comprising both economic and living spaces. The dissertation was supervised by Prof. Dr. Harald Pechlaner (Chair of Tourism/Center for Entrepreneurship) and Prof. Dr. Anita Zehrer (MCI/Center for Family Businesses).

2025 Study Prize of the Munich Chamber of Tax Consultants

Granter: Munich Chamber of Tax Consultants

Grantee: Lukas Oblinger

Award Description:

Every year, the Munich Chamber of Tax Consultants honours outstanding academic achievements by young academics in the field of tax law. In 2025, Lukas Oblinger, a graduate of the Master's programme in Taxation at WFI - Ingolstadt School of Management, was awarded the 2025 Study Prize for his Master's thesis entitled "Global minimum tax and deferred tax accounting". The award ceremony took place during the 2025 conference of the Munich Chamber of Tax Consultants on October 24, 2025.

In his thesis, Lukas Oblinger analysed the treatment of deferred taxes in the context of the global minimum tax. He examines the extent to which multinational companies can use deferred taxes for tax planning in the context of the global minimum tax and the extent to which this results in potential distortions in financial reporting. His thesis makes an important contribution to understanding the complex rules of the global minimum tax and at the same time offers valuable insights for practice.

GOR Young Researchers Award

Granter: German Operations Research Society (GOR)

Grantee: Dr. Stefan Voigt

Award Description:

The GOR Young Researchers Award is presented to outstanding early-career researchers in the field of operations research whose excellence is demonstrated, among other things, by a publication in MMOR or OR Spectrum. Each recipient receives a cash prize as well as additional benefits from the GOR.

Dr. Stefan Voigt was honored for his publication "Last mile delivery routing problem with some-day option" in EJOR, which he wrote together with Dr. Markus Frank and Prof. Dr. Heinrich Kuhn.



Best Conference Paper Award for “The Transformative Power of Technology: Mitigating Displaced Consumers’ Vulnerability through Digital Innovation Pathways”

Granter: International Association of Jesuit Business Schools (IAJBS)

Grantee: Shashi Matta, Maximilian Bauer, and Rajeev Gopalakrishnan (WFI Faculty)

Award Description:

The International Association of Jesuit Business Schools (IAJBS) presented its Best Conference Paper Award to Shashi Matta, Maximilian Bauer, and Rajeev Gopalakrishnan for their work on “The Transformative Power of Technology: Mitigating Displaced Consumers’ Vulnerability through Digital Innovation Pathways” at the 30th Annual IAJBS World Forum in Bogotá, Colombia. The paper examines how digital innovation can mitigate vulnerabilities experienced by displaced consumers and support more inclusive participation in markets. Shashi Matta represented WFI at the conference and presented the joint research. The award recognizes WFI research on responsible innovation, technology, and consumer well-being and its contribution to the forum theme, “Profit with Purpose: Leading Ethically in the Digital Age.”

European Lifetime Award in Retail Operations

Granter: European Working Group on Retail Operations

Grantee: Prof. Dr. Heinrich Kuhn

Award Description:

Professor Heinrich Kuhn received the Lifetime Award of the EURO Working Group on Retail Operations in recognition of his visionary force and foundational role in creating and establishing the group in 2015.

Research Presentations Related to RME and/or Sustainability

In 2025, Ingolstadt School of Management gave 4 research presentations related to RME and/or sustainability.

A supervised machine learning framework to predict the request fit for dynamic dial-a-ride problems

| [DOI](#)

Authors: Simon Mader, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Pirmin Fontaine, Catholic University of Eichstätt-Ingolstadt | Dr. Stefan Voigt, Catholic University of Eichstätt-Ingolstadt

Date of publication: May, 2025

Presented at: National or international discipline-specific conference

Department: Business Analytics

On-demand buses provide a flexible solution to strengthen public transport in rural areas. Public transport providers (PTPs) aim to maximize passenger service but face a dynamic booking process where requests arrive continuously. Immediate acceptance decisions may tie up resources for future demand. Predicting the fit of incoming requests can improve passenger service in such dynamic passenger-maximizing dial-a-ride problems (PM-DARPs).

We propose a request fit predictor (RFP) that applies supervised machine learning (ML) to estimate the fit of requests using problem-specific features. A time-dependent threshold adapts fit requirements over the booking horizon, handling uncertainty. The modular design allows integration with both exact solvers and heuristics, ensuring feasible real-time acceptance. Using real data from a German PTP, the RFP improved served passengers by 15.98% compared to the status quo. Against a sequential solver benchmark, it served 9.32% more passengers while reducing distance by 6.93%.

For practitioners, the approach increases efficiency and stabilizes service levels throughout the booking horizon. For academics, it demonstrates how offline learning from static problems can improve online decision-making, with transferability to other dynamic routing contexts.



Ist der Tourismus noch zukunftsfähig? Evolution oder Revolution / Does tourism still have a future? Evolution or Revolution

Authors: Prof. Dr. Harald Pechlaner, Catholic University of Eichstätt-Ingolstadt | Dr. Madlen Schwing, Catholic University Eichstätt-Ingolstadt

Date of publication: May, 2025

Presented at: National or international discipline-specific conference

Department: International Business | Management | Business Administration | Economics | Entrepreneurship

In times of climate change, pandemics, and global inequality, travel and tourism are becoming increasingly polarising, even as their economic importance continues to grow. The tourism sector therefore has no choice but to adapt appropriately to changing needs and environmental objectives if it is to act as an “agent of change” and lead by example in promoting sustainable ways of life. The consequences may sometimes be painful: long-term benefits in the interests of sustainability must take precedence over short-term economic viability—a shift that requires society as a whole to rethink its priorities. Situated at the intersection of business, society, and politics, the contributions discuss a wide range of ideas concerning the transformative potential of future-proof tourism.



Investigating Responsible Innovation Management in For-Profit Firms: Evidence from a Multi-Country Study

Authors: Prof. Dr. Shashi Matta, Catholic University of Eichstätt-Ingolstadt, Germany | Maximilian Bauer, M.Sc., Catholic University of Eichstätt-Ingolstadt, Germany | Anna Reith, M.Sc., Catholic University of Eichstätt-Ingolstadt, Germany | Rajeev Gopalakrishnan, Catholic University of Eichstätt-Ingolstadt, Germany | Prof. Dr. Tomoko Kawakami, Waseda Business School, Waseda University, Japan | Linda Hamdi-Kidar, Ph.D., TBS Education, France

Date of publication: February, 2025

Presented at: National or international discipline-specific conference

Department: Management | Marketing

The study investigates how profit-driven firms interpret and organize responsible innovation across Germany, India, and Japan. It examines the practices through which managers anticipate consequences, reflect on values, include stakeholders, and respond to societal concerns, while considering how national and organizational contexts shape implementation. The work connects innovation management with ethical, social, and environmental accountability and offers a comparative basis for managing innovation responsibly.



Male, female, or neutral? A meta-analysis on the gender of service robots

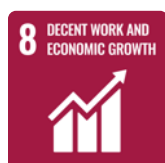
Authors: Prof. Dr. Katja Gelbrich, Catholic University of Eichstaett-Ingolstadt | Alina Kerath, Catholic University of Eichstaett-Ingolstadt

Date of publication: July, 2025

Presented at: National or international discipline-specific conference

Department: Business Administration | Marketing

Our meta-analysis seeks to clarify whether and when a male, female, or neutral appearance can reduce robots' inferiority to human employees. We hypothesize that both male and female (vs. neutral) appearances serve as human cues that can reduce this inferiority, but that these effects are contingent on the consumption context. A central consumption context is relevant to consumers' core values, needs, goals, and self-identity, while a peripheral context is not (Djursaa and Kragh, 1998). We propose that a female appearance may be more beneficial in a central context, while a male appearance may be more beneficial in a peripheral context. Our meta-analysis draws on studies comparing customer responses to robotic versus human service agents that allowed for an assessment of robots' male, female, or neutral appearance. It covers the period from 2016 to 2023, with 183 effect sizes from 73 study samples and 24 articles. The results support our hypotheses, providing novel insights with important managerial implications.



Publications Related to RME and/or Sustainability

Women's Underrepresentation in Business-to-Business Sales | [DOI](#)

Authors: Dr. Aline Lanzrath (University of Mannheim) | Prof. Dr. Dr. h.c. mult. Christian Homburg (University of Mannheim) | Prof. Dr. Robin-Christopher Ruhnau (Catholic University of Eichstätt-Ingolstadt)

Date of publication: September, 2025

Department: Marketing

Sales faces the second-largest gender gap of any corporate function, with women's underrepresentation even more pronounced in business-to-business (B2B) sales and at higher hierarchical levels. Concurrently, the call for a more gender-diverse sales force is gaining momentum for social and economic reasons, moving the question of how to attract and promote women in B2B sales to the top of sales managers' agenda. Using an inductive approach, we uncover male-centricity of communication and job structures in B2B sales as the underlying reasons deterring women from entering and advancing in B2B sales. Specifically, male-centricity implies a misfit between B2B sales and women's self-conception and needs. By deriving contingencies of these relationships, we offer solutions to women's underrepresentation in B2B sales by showing, for example, which sales positions are less prone to signal or create a misfit to women and what gender-inclusive resources sales departments can provide and saleswomen can build.



Using Large Language Models for Financial Advice

Authors: Prof. Dr. Christian Fieberg, Hochschule Bremen | Prof. Dr. Lars Hornuf, Hochschule Bremen | Maximilian Meiler, Technical Universität of Dresden | David J. Streich, Catholic University of Eichstätt-Ingolstadt

Date of publication: January, 2025

Presented at: National or international academy of management | National or international discipline-specific conference | National or international issue or theme-specific conference | National or international issue or theme-specific conference | Regional or local academy of management | Regional or local discipline-specific conference | Regional or local issue or theme-specific conference

Department: Business Administration | Finance

We study whether large language models (LLMs) can generate suitable financial advice and which LLM features are associated with higher-quality advice. To this end, we elicit portfolio recommendations from 32 LLMs for 64 investor profiles, which differ in their risk preferences, home country, sustainability preferences, gender, and investment experience. Our results suggest that LLMs are capable of generating suitable financial advice taking into account important investor characteristics when determining market and risk exposures. Both in-sample and out-of-sample performance of the recommended portfolios is on par with that of professionally managed benchmark portfolios. We further find that foundation models and larger models generate portfolios that are easier to implement and more sensitive to investor characteristics than fine-tuned models and smaller models. While LLM recommendations exhibit home bias, we find no evidence of gender-based discrimination. This absence of gender bias likely reflects developers' efforts to mitigate gender-based discrimination during the fine-tuning stage.



Die digitale Teilhabe älterer Menschen stärken (Strengthening Older Adults' Digital Participation)

Authors: Dr. Katharina Hartinger, Johannes Gutenberg-Universität Mainz | Erik Sarrazin, Johannes Gutenberg-Universität Mainz | Prof. Dr. David J. Streich, University of Eichstätt-Ingolstadt

Date of publication: November, 2025

Department: Business Administration | Finance

Digitalization in the banking sector is advancing inexorably, which poses an increasing challenge for older customers. A study by Stadtsparkasse München shows how targeted training measures can enhance older adults' digital participation. The study identified psychological barriers—such as fear of fraud and uncertainty in using new technologies—as the main reasons for the underutilization of online banking. Three different training formats were developed and tested: self-paced online training, in-person workshops, and training with family members or friends. All three formats yielded positive results, with the social learning formats proving particularly inclusive and effective at reducing fears. The study provides clear evidence that short, practical training sessions can trigger lasting behavioral changes. Women and individuals who have not previously held financial responsibility benefit particularly from these programs. The study shows that reaching the target group poses a major challenge and that a variety of communication channels should be used. Due to the great success of the program, Stadtsparkasse München has decided to continue offering in-person workshops. The study underscores the importance of proactive training programs to strengthen older adults' digital participation and increase customer loyalty.



A systematic literature review of performance measurement systems and the integration of ESG factors

| [DOI](#)

Authors: Andreas Dauerer, Catholic University of Eichstätt-Ingolstadt

Date of publication: September, 2025

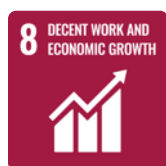
Presented at: National or international discipline-specific conference

Department: Business Administration | Accounting | Business Analytics | Management

This Systematic Literature Review (SLR) investigates the integration of Environmental, Social, and Governance (ESG) factors into corporate Performance Measurement Systems. Based on an analysis of 61 peer-reviewed articles from the Web of Science and Business Source Ultimate databases, the review addresses three central research questions: (1) What is the current state of the literature on Sustainable Performance Measurement? (2) Which ESG factors can be integrated into a Sustainable Performance Measurement System for companies to maximize information output while minimizing the number of required factors? (3) How can ESG factors be measured to contribute to improvements and long-term sustainability value creation for corporations?

The analysis reveals a marked and sustained rise in scholarly attention to Sustainable Performance Measurement between 2004 and 2024, with the number of publications more than doubling between the periods 2014–2017 and 2018–2021. While most studies consider all three ESG dimensions, environmental factors receive the most attention—frequently alongside governance and, to a lesser extent, social aspects such as working conditions, diversity, and stakeholder impact.

This review synthesizes major developments in the field, including the design of individual frameworks, decision support models, and composite indexes for ESG performance assessment. It identifies the most relevant ESG components for inclusion in PMSs and critically evaluates how these factors are currently measured, offering insights into their practical contribution to corporate performance improvement.



Implementierung von KI: Perspektiven für die Nachhaltigkeitsberichterstattung (Implementation of AI: Perspectives for Sustainability Reporting)

Authors: Andreas Dauerer, Catholic University of Eichstätt-Ingolstadt | Dominik Brändli, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. mult. Anton Aaron Burger, Catholic University of Eichstätt-Ingolstadt

Date of publication: January, 2025

Department: Business Administration | Accounting

In light of increasingly stringent regulatory requirements, such as the Corporate Sustainability Reporting Directive (CSRD), companies face the challenge of preparing complex sustainability reports in an efficient and accurate manner. Artificial intelligence (AI) is increasingly perceived as a key technology for enhancing data quality and improving reporting processes. However, the extent to which this approach is feasible in practice remains unclear. What opportunities and barriers do companies identify, and what recommendations can be derived from their experiences?

This article provides insights into the perspectives and experiences of seven experts from different industries. The interviewees have professional experience in sustainability management as well as in accounting and reporting. Their assessments of the implementation of AI in ESG reporting are analyzed and compared with current findings from the academic literature.



Warum wir so viele Lebensmittel verschwenden – und welche Rolle unser Zeitempfinden dabei spielt (Why we waste so much food – and how our sense of time contributes to it)

| [DOI](#)

Authors: Prof. Dr. Alexander M. Danzer, Catholic University of Eichstätt-Ingolstadt | Dr. Helen Zeidler, TUM School of Management, Technical University of Munich, Heilbronn

Date of publication: September, 2025

Department: Economics

In Germany and worldwide, households discard almost 80 kg of food per capita each year. Previous efforts to curb this global waste of natural resources have largely been based on the assumption that consumers lack information when purchasing and preparing food. Attempts to address the phenomenon through information campaigns have largely failed. Instead, this study explains food waste through dynamically inconsistent behavior: a temporal gap exists between good intentions

when shopping to eat healthily and the actual preparation of fresh food. Amid the stresses of modern life, fresh food is therefore stored longer than intended. The ELKiD study empirically examines the food-related behavior of households in Germany. Based on a representative sample, it records food purchasing, storage, preparation and consumption as well as the amount of food discarded. A dedicated module measuring individual time preferences makes it possible to assess the role of general impatience and dynamically inconsistent behavior in food waste. The results show that people with dynamically inconsistent preferences and those who frequently revise their meal planning discard more food.



Cultural Influences on Vegetarian Food Consumption: Insights from Germany and Thailand Using the Motivation-Opportunity-Ability Mode

| [DOI](#)

Authors: Ass. Prof. Dr. Bing Zhu, Assumption University, Thailand | Dr. Julia Winterstein, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. André Habisch, Catholic University of Eichstätt-Ingolstadt

Date of publication: July, 2025

Department: Business Administration | Marketing | Economics

The purpose of this study is to develop and test a conceptual model based on the motivation-opportunity-ability (MOA) framework to examine how motivation, ability and constraints influence both the intention to consume and actual consumption behaviour. By integrating social, personal, and environmental factors, the study aims to identify cultural similarities and differences in dietary decision-making. This study applies the MOA framework and Partial Least Squares Structural Equation Modelling (PLS-SEM) to examine factors influencing vegetarian food consumption across cultures. Data were collected via online questionnaires from 241 participants in Thailand and 239 in Germany in 2022. In Thailand, motivation, constraints and ability statistically and significantly shaped vegetarian food intentions, while ability was insignificant in Germany. Social identity and belief significantly influence attitudes across cultures. Attitude statistically mediated these effects in Germany but not in Thailand. In Germany, attitude and intention jointly mediate social identity and beliefs' impact on behaviour. The focus on Thailand and Germany limits generalisability. Cultural differences in scale usage may bias cross-cultural comparisons. A narrow scope on general vegetarian perceptions overlooks factors like personality or marketing. Self-reported data also introduces potential biases. Businesses can leverage these findings by marketing sustainability and health, promoting plant-based local dishes, highlighting the benefits of packaging and hosting cooking

classes to enhance community acceptance. This is the first study to apply the MOA framework to vegetarian food consumption across Germany and Thailand, integrating social, personal and environmental factors to reveal cultural impacts on dietary choices.



Balancing power in vocational education: Micro foundations for Acemoglu and Robinson's statesociety heuristic

Authors: Johannes Kellner, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. André Habisch, Catholic University of Eichstätt-Ingolstadt | Lucas Trutwin, Catholic University of Eichstätt-Ingolstadt

Date of publication: May, 2025

Presented at: National or international discipline-specific conference

Department: Economics | Entrepreneurship

Acemoglu and Robinson argue that a balance between State and Civil Society ("narrow corridor") is crucial for achieving

both long-term civil liberty and effective government institutions. Although Acemoglu and Robinson present ample historical

evidence for their thesis, they do not provide extensive micro-foundations for it. This paper aims to close that theoretical gap.

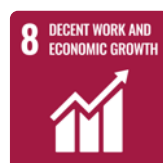
We claim that the organizational structures within the Central European "dual system" of vocational education and training

(dual VET) provide a compelling practical example of a power-balancing mechanisms. Our institutional economic analysis

identifies four principles that balance power between the government and private firms within the dual system. This delicate

balance of power facilitated the development of public training schemes, ultimately leading to one of the most stable and

effective VET systems in the world.





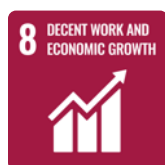
Designing Collaborative Intelligence Systems for Employee-AI Service Co-Production

Authors: Dr. Marah Blaurock, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Marion Büttgen, University of Hohenheim | Prof. Dr. Jeroen Schepers, TU Eindhoven

Date of publication: November, 2025

Department: Management | Marketing

Employees increasingly co-produce services with artificial intelligence (AI). Focusing on system design, this research uncovers (1) which system features qualify an AI system as a so-called collaborative intelligence (CI) system, (2) to what extent CI systems influence work-related employee outcomes, and (3) which CI features relate to which outcomes. Based on an extensive literature review and a qualitative study, we demarcate CI from related concepts—such as hybrid intelligence, collective intelligence, and human-AI teaming—and identify five relevant CI system features: engagement, transparency, process control, outcome control, and reciprocal strength enhancement. Employing two scenario-based experiments with financial services employees ($N = 309$) and HR professionals ($N = 345$), we demonstrate the



Understanding and Enhancing Human-Voice Assistant Collaboration: Developing and Validating a Collaboration Intensity Scale

Authors: Sarah Zabel, University of Hohenheim | Dr. Marah Blaurock, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Marion Büttgen, University of Hohenheim | Prof. Dr. Siegmund Otto, University of Hohenheim

Date of publication: April, 2025

Department: Management | Marketing

The collaboration between humans and voice assistants (VAs) is increasingly relevant in both professional and everyday contexts. However, valid measures to capture users' behavioral contributions to this collaboration are lacking. This study introduces a behavior-based scale to measure collaboration intensity - the extent to which users engage effectively and productively with VAs in collaborative tasks. Two surveys ($N_1 = 319$; $N_2 = 321$) and Item Response Theory were used to develop and validate a 30-item scale with high reliability ($EAP = .79/.88$) and good item fit, alongside a 12-item short version ($EAP = .77$). Construct validation showed positive correlations with technology acceptance and negative correlations with Commitment to informational self-determination. The scale also demonstrated predictive validity and an association with extraversion. The Collaboration Intensity Scale offers researchers and practitioners a tool to assess and enhance human-VA collaboration by identifying behavioral patterns and informing the design of more effective VA features.



Erbschaftssteuer-Reform: Für ein einfaches, faires und generationengerechtes System / Inheritance Tax Reform: Toward a Simple, Fair, and Intergenerationally Equitable System

[DOI](#)

Authors: Prof. Dr. Dominika Langenmayr, Catholic University of Eichstätt-Ingolstadt

Date of publication: November, 2025

Department: Economics | Finance

Inheritance tax is intended to fulfil three objectives: to generate fiscal revenue, to promote equal opportunities between generations and to limit the concentration of wealth. In its current form, it does not adequately fulfil any of these objectives. The preferential treatment of business property is particularly problematic. It increases the concentration of wealth and can lead to macroeconomic productivity losses if companies are continued by less suitable heirs instead of more productive buyers. To create a simpler, fairer and socially accepted system, a uniform inheritance tax rate of around 10 % and a one-off high allowance should be introduced, and special rules should be abolished.



AI-based Financial Advice: An Ethical Discourse on AI-based Financial Advice and Ethical Reflection Framework

Authors: Lisa Brüggem, Professor for Financial Services, Department of Marketing and Supply Chain Management, School of Business and Economics, Maastricht University, (email: e.bruggem@maastrichtuniversity.nl) | Robert Gianni, Assistant Professor, Brightlands Institute for Smart Society (BISS), and Assistant Professor, Faculty of Arts and Social Sciences, Department of Philosophy, Maastricht University, The Netherlands (email: r.gianni@maastrichtuniversity.nl) | Floris de Haan, Master's Student in International Business: Strategic Marketing, Department of Marketing and Supply Chain Management, School of Business and Economics, Maastricht University, The Netherlands (email: fhm.dehaan@alumni.maastrichtuniversity.nl) | Jens Hogleve, Professor of Service Management, Ingolstadt School of Management, Katholische Universität Eichstätt-Ingolstadt, Germany (email: jens.hogleve@ku.de) | Darian Meacham, Professor of Practical Philosophy, Department of Philosophy, Faculty of Arts and Social Sciences; and Principal Investigator, Brightlands Institute for Smart Society (BISS), Maastricht University, The Netherlands (email: d.meacham@maastrichtuniversity.nl) | Thomas Post, Associate Professor, Department of Finance, School of Business and Economics, Maastricht University; and Research Fellow, Netspar (Network for Studies on Pensions, Aging and Retirement), The Netherlands (email: t.post@maastrichtuniversity.nl) | Minou van der Werf, Assistant Professor, Brightlands Institute for Smart Society (BISS), Maastricht University, and Research Fellow, Netspar (Network for Studies on Pensions, Aging and Retirement), The Netherlands (email: m.werf@maastrichtuniversity.nl)

Date of publication: July, 2025

Department: Management | Economics | Finance

This article presents a first step in identifying the ethical issues of AI-based financial advice. Consumers must navigate an ever more complex array of financial decisions. (Generative) AI-based financial advice may increase access to and acceptance of financial advice and strengthen consumers' financial well-being. However, significant ethical challenges exist in designing, developing, and deploying AI-based financial advice. To analyze the perils and pitfalls of AI-based financial advice, the authors develop a definition of what constitutes good AI-based financial advice and provide a first assessment of ethical challenges related to AI-based financial advice. The iterative multistakeholder approach, including workshops and semistructured interviews with consumers and experts, results in an ethical discourse structured around the four fundamental values of the European Commission's Ethics Guidelines for Trustworthy AI—human autonomy, explicability, fairness, and prevention of harm—and trust as the overall objectives. Based on the analyses, the authors derive a simple yet comprehensive AI Ethics Framework for Financial Advice. This reflection framework guides public policy makers, managers of financial service providers, and technology developers in incorporating ethical discourse in developing and deploying (generative) AI-based financial advice.



Lending Legitimacy to Corporate Digital Responsibility: Trust in Firm Versus Government Regulation of Artificial Intelligence Services

| [DOI](#)

Authors: Vignesh Yoganathan, Aston Business School, Aston University, Birmingham, UK | Victoria-Sophie Osburg, Ingolstadt School of Management, Catholic University of Eichstätt-Ingolstadt, Ingolstadt, Germany | Narayan Janakiraman, University of Texas at Arlington, Arlington, TX, USA

Date of publication: June, 2025

Department: Management

Despite the expanding discourse on corporate digital responsibility (CDR), service firms are not perceived as using AI responsibly. Consequently, customers prefer governments more than firms to regulate AI, whereas AI service firms must strive to achieve legitimacy among customers. To address the dearth of relevant research, we conducted a multimethod investigation comprising four studies. The analysis of multinational survey data and a Facebook Ads experiment showed that customers' concern about AI ("AI concern") increases their preference for government regulation versus firms' self-regulation of AI. In the nine countries sampled, the preference for government regulation was stronger in materialist (vs. post-materialist) cultures and where regulatory quality and technology use were high, but weaker where rule-of-law was high. Subsequently, we examined whether signaling CDR (as self-regulation) and compliance with government regulation mitigate the negative downstream impact of AI concern. When interacting with a custom-built service chatbot, participants' AI concern reduced their willingness to share data. However, this effect was attenuated by signaling compliance with government regulation (EU AI Act), which also decreased customers' perceived vulnerability. Hence, rather than positioning CDR efforts solely as self-regulation, AI service firms can build legitimacy by proactively, voluntarily, and explicitly incorporating government regulations into their CDR implementation.



The Double-Edged-Sword Effect of Constant Connectivity on Work Performance: Roles of Perceived Value, Work–Life Balance, and Work–Family Conflict

Authors: Djelassi Souad, University of Lille, France | Mbaye Fall Diallo, University of Lille, France | Victoria-Sophie Osburg, Catholic University Eichstätt-Ingolstadt, Germany | Isabelle Collin Lachaud, University of Lille, France

Date of publication: June, 2025

Department: Management

Constant connectivity through smartphone use represents a major societal challenge, particularly in relation to work performance and work–nonwork boundaries. This research leverages an interdisciplinary theoretical framework, crisis settings, and a cross-cultural approach (France and the United Kingdom) to specify the impacts of smartphone use on work performance and work–life interfaces, before and during the COVID-19 crisis, among large samples of employees (NPilot = 229; N1 = 938; N2 = 1042). An empirical test of this integrative model shows that smartphone use influences work performance directly, work–life balance negatively mediates this relationship, and work–family conflict moderates it. It advances knowledge by considering both dimensions of work performance, generic task performance and adaptive performance, which is crucial for adapting to technologies and crises. This research also emphasizes the need to consider the context in which smartphone use affects work performance, notably in situations marked by high pressure, such as crises that become chronic. By introducing the marketing concept of perceived value as a mediator, this research shows that utilitarian value improves work performance while hedonic value decreases it, thus advancing the scholarly conversation and helping to manage constant connectivity.



Purpose and profit: Understanding consumer reactions to social enterprises in retail and services

Authors: Niek Althuizen, MBS School of Business, Montpellier, France | Carlos Raúl Sánchez Sánchez, MBS School of Business, Montpellier, France | Victoria-Sophie Osburg, Catholic University Eichstätt-Ingolstadt, Germany | Verena Batt, Lucerne University of Applied Sciences and Arts (HSLU), Luzern, Switzerland | Mareike Falter, University of Hohenheim, Department of Service Management and Service Markets, Stuttgart, Germany

Date of publication: January, 2026

Department: Management | Marketing

Social enterprises have gained increasing attention in retail and consumer services due to their dual commitment to social impact (purpose) and financial sustainability (profit). Like any business venture, social enterprises need consumers in order to exist and survive. However, research on how consumers perceive and respond to social enterprises remains scarce. This article presents three experimental studies from retail and service-oriented contexts, which demonstrate that consumers exhibit more favorable behavioral intentions towards social enterprises as compared to for-profit organizations and for-profit companies with corporate social responsibility (CSR) initiatives. This effect was most pronounced among consumers with strong ethical values and motives. The findings showed that consumers perceive social enterprises as warmer, more moral, and – importantly – equally competent as for-profit companies, which enhances their affective responses and, ultimately, their behavioral intentions. These insights contribute to the literature on consumer reactions to alternative business models and offer managerial implications for retail and consumer services.



A two-step large neighborhood search for a collaborative two-tier city logistics system

Authors: Johannes Gückel, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Teodor Gabriel Crainic, University of Quebec in Montréal, Canada | Prof. Dr. Pirmin Fontaine, Catholic University of Eichstätt-Ingolstadt

Date of publication: October, 2025

Department: Business Analytics

The rapid transport of freight is an essential feature of modern societies and an enabling factor for economic trade and growth. Nevertheless, the negative impact of freight transportation in urban areas poses challenges for Logistics Service Providers (LSPs) as well as for municipalities. In this context, a centrally coordinated Two-Tier City Logistics System (2T-CLS), in which LSPs voluntarily agree to collaborate with each other, has the potential to reduce both economic and environmental impact costs. In order to plan such a system, it is important not only to make efficient use of the resources provided but also to have a mechanism that allocates the costs incurred to the individual LSPs. We introduce and propose a mixed-integer linear program (MILP) formulation for the tactical planning of a 2T-CLS involving multiple LSPs that share their resources and customer demands. This MILP comprises a service network design formulation on the first tier and a vehicle routing problem formulation on the second tier, which are connected with each other. To address larger instances, we introduce an Integrative Two-Step Large Neighborhood Search with adaptive components that integrates first and second-tier decisions. In order not only to minimize the costs incurred but also to

distribute them fairly, we investigate different problem-specific proportional methods, as well as more advanced game theoretical methods. Numerical experiments show that collaboration leads to average cost savings of 26.91%, which primarily stems from first-tier collaboration.



Tactical planning in cooperative two-tier city logistics systems with fairness constraints

Authors: Johannes Gückel, Catholic University Eichstätt-Ingolstadt | Prof. Dr. Teodor Gabriel Crainic, University of Quebec in Montréal | Prof. Dr. Pirmin Fontaine, Catholic University Eichstätt-Ingolstadt

Date of publication: November, 2025

Department: Business Analytics

Two-tier city logistics systems (2T-CLSs) offer the potential for more efficient and environmentally friendly freight management. Since such systems require substantial infrastructure and multiple Logistics Service Providers (LSPs) operate within a city, cooperation among LSPs presents opportunities for cost and emissions reductions.

However, cooperation requires ensuring every LSP has an incentive to participate and feels fairly treated. To address this, we present a service network design formulation for multi-day tactical planning in a 2T-CLS with cooperating LSPs, incorporating fairness constraints on workload, costs, and service regularity.

Through a numerical study, we quantify the impact of fairness constraints, showing that overly strict constraints harm the coalition. Lower cost increases and greater environmental benefits occur when fairness is enforced over multiple days rather than daily. Further, we observe a 47% reduction in CO₂ emissions through cooperation, providing valuable policy implications for LSPs and municipal authorities pursuing sustainable city logistics.



CSR Decoupling and Assurance of CSR Reports: Do Combinations of Level, Scope, and Assurance Provider Matter?

| [DOI](#)

Authors: Dr. G.M.J. Braam, Radboud University | Dr. Florian Habermann, Catholic University of Eichstätt-Ingolstadt | Sam Drissen, Radboud University

Date of publication: August, 2025

Presented at: National or international discipline-specific conference

Department: Accounting

In response to growing concerns about the credibility of corporate social responsibility (CSR) reports, this study examines the relationship between external assurance on CSR reports and CSR decoupling. Specifically, we explore how combinations of the level and scope of assurance, and the type of assurance provider are associated with a reduction in CSR decoupling. Using an international sample of publicly listed firms, we find that CSR decoupling is significantly reduced when firms obtain reasonable assurance together with either a broad assurance scope or an assurance provider from the auditing profession. These results suggest that reasonable assurance provides a necessary foundation for reducing CSR decoupling, but its effectiveness is contingent on its combination with either a broad assurance scope or an assurance provider from the auditing profession. This highlights the importance of comprehensive CSR assurance practices in meaningfully addressing the gap between CSR disclosure and performance, whereas CSR assurance practices that meet only the minimum standards primarily serve a symbolic role, enhancing legitimacy. We discuss the implications of these findings for policymakers and investors.



Wirksamkeit von ESG Maßnahmen / Effectiveness of ESG Measures | [DOI](#)

Authors: Dr. Felix B. Fischer, FH Salzburg | Prof. Paul A. Griffin, University of California Davis | Dr. Florian Habermann, Catholic University of Eichstätt-Ingolstadt

Date of publication: August, 2025

Department: Accounting

Many companies invest in corporate sustainability by implementing ESG measures. A recent study by the authors of this article shows that such measures can have varying - and in some cases contradictory - effects, such as those related to ESG versus financial performance. This raises not only the question of whether, but also how and which ESG measures should be implemented. The aim of this article is to derive practical implications for corporate management and oversight from the study's findings.



Pricing firms' biodiversity risk exposure: Empirical evidence from audit fees

| [DOI](#)

Authors: Prof. Dr. Tobias Steindl, University of Regensburg (formerly at the Catholic University of Eichstätt-Ingolstadt) | Prof. Dr. Stephan Küster, Freie Universität Berlin | Prof. Dr. Sven Hartlieb, University of Innsbruck

Date of publication: March, 2025

Presented at: National or international discipline-specific conference

Department: Accounting

Our study explores whether and how financial auditors—one of the most important information intermediaries of financial markets—consider firms' (i.e., their clients') exposure to biodiversity risks when making audit pricing decisions. Based on the risk-oriented audit approach, we hypothesize that auditors price firms' exposure to biodiversity risks if these risks have an impact on firms' future economic conditions. Using a firm-specific biodiversity risk measure based on textual analyses of firms' 10-K statements, we find that firms' biodiversity risk exposure is associated with higher audit fees. However, this positive association is concentrated among firms operating in industries with high physical and transition biodiversity risks. Further tests reveal that auditors do not increase their audit efforts due to firms' higher biodiversity risk exposure but rather charge an audit fee risk premium. We also find that this audit fee risk premium is only charged (i) by auditors located in US counties with heightened environmental awareness, (ii) when public attention to biodiversity is high, and (iii) after the implementation of a biodiversity policy initiative. Overall, our findings suggest that auditors have started to charge a biodiversity risk premium. Therefore, our study not only contributes to the academic (industrial ecology) literature but also has important implications for biodiversity advocates, policymakers, regulators, auditors, and managers.



Stock market reactions to a sovereign wealth fund's broad-based public sustainability engagement: European evidence

| [DOI](#)

Authors: Dr. Florian Habermann, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Tobias Steindl, University of Regensburg

Date of publication: March, 2025

Presented at: National or international discipline-specific conference

Department: Accounting

This study examines investor reactions to a broad-based public engagement by the world's largest sovereign wealth fund (SWF). We use the SWF's announcement to vote against firms with insufficient sustainability performance in an event study comprising 1,169 portfolio firms headquartered in Europe. The results show an average negative reaction of USD 39.99 million to the announcement. The negative effect is concentrated in portfolio firms with low sustainability performance measured by Refinitiv's environmental, social, and governance (ESG) score. Focusing on the SWF's voting share, we find that firms with low sustainability performance and a high voting share experience the most negative market reaction. Notably, the moderating effect of ESG score uncertainty becomes apparent, as firms with both low sustainability performance and low ESG score uncertainty experience more pronounced negative stock market reactions. In contrast, firms with low performance and high uncertainty show no statistically significant effect. Several robustness tests—including a regression discontinuity in time design—confirm our results. Overall, our findings reveal that broad-based public sustainability engagement can exert pressure on European portfolio firms, suggesting that this form of indirect engagement complements direct engagement strategies in their objective to enhance firms' sustainability performance. Our findings have valuable implications for researchers, practitioners, and policymakers interested in understanding the evolving landscape of investor-firm interactions.



Materiality as a Double-Edged Sword: Real Effects of SASB Sustainability Topics, Review of Accounting Studies

| [DOI](#)

Authors: Prof. Dr. Max Götttsche, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Paul A. Griffin, University of California | Dr. Florian Habermann, Catholic University of Eichstätt-Ingolstadt | Prof. Dr. Frank Schiemann, Otto-Friedrich Universität Bamberg | Dr. Theresa Spandel, University of Hamburg

Date of publication: September, 2025

Presented at: National or international academy of management | National or international discipline-specific conference

Department: Accounting

The Sustainability Accounting Standards Board (SASB) has classified sustainability topics as material or not material for investors. We leverage the staggered release of the SASB classifications from 2013 to 2016 to examine whether and how they prompt changes in U.S. firms' sustainability performance. We measure sustainability performance using RepRisk scores, which reflect environmental, social, and governance (ESG) incidents. We find that RepRisk scores on sustainability topics classified as

material decrease following the release of SASB classifications. Conversely, incident scores on nonmaterial sustainability topics increase. This suggests that firms improve their sustainability performance on topics the SASB deems relevant for investors while simultaneously performing worse on irrelevant topics. Firms adjust their internal sustainability policies to mirror these changes. The changes in sustainability performance occur primarily through two channels. We document that higher exposure to the classifications from shareholder pressure and sustainability-linked executive compensation prompts managers to prioritize sustainability topics classified as relevant for investors over irrelevant ones.



Research Barriers

In 2025, Ingolstadt School of Management identified the following barriers to conducting research related to sustainability and/or responsibility:

- ❖ Funding challenges
- ❖ Institutional policies and bureaucracy
- ❖ Publishing barriers
- ❖ Technology and resource access
- ❖ Time constraints

Continue telling your story

Marketing Success Factors (ebook)

Authors: Prof. Dr. Katja Gelbrich and Prof. em. Dr. Stefan Müller

3rd edition, 2025

Much has changed in marketing since the publication of the second edition of this textbook. New developments, driven by artificial intelligence, big data analytics, and social media, have transformed the field. As a result of this technological revolution, digital marketing plays an increasingly important role. This thoroughly revised and updated third edition reflects these changes, exploring the impact of digitalization on the marketing mix and its success factors. Key topics include AI-driven product development in product policy, pay-per-use pricing models in pricing policy, augmented reality in distribution policy, and the role of digital assistants, virtual influencers, and #BookTok in communication policy.

In addition, we have further emphasized the close relationship between marketing and business psychology. The topics of consumer behavior, as well as product, pricing, distribution, and communication policy, are each explored in two chapters: a basic chapter, which continues to examine the classical economic perspective, and an additional in-depth chapter, which introduces key concepts and extensions of business psychology. In these chapters, we discuss psychologically driven phenomena such as nudging, social listening, viral seeding, and the boomerang or illusory truth effect. Understanding these concepts helps companies better grasp consumer needs and, in turn, develop more effective marketing strategies.

Interfaith Marketing: A Cross-Religious Approach (Book)

Authors: Prof. Dr. Frank G. Cabano, Prof. em. Dr. Stefan Müller and Prof. Dr. Katja Gelbrich
1st Edition, 2025

Religious affiliation and religiosity of consumers can give rise to a differentiation of marketing strategy and marketing mix. They influence the values, habits and attitudes of consumers as well as their decision-making and consumption behavior. This book presents a comprehensive overview of the current state of knowledge of comparative religious research.

The authors discuss the basic concepts and approaches of this interdisciplinary field. They describe central concepts of religious studies (e.g. intrinsic vs. extrinsic religiosity) and the various world religions. Then, they analyze how religiosity and religious affiliation influence consumer behavior, and what consequences this has for companies that operate across borders. How can or should they take into account the religious characteristics of their target groups? How should they adapt their strategic marketing decisions and marketing mix?

This original book will be a valuable resource for scholars of international marketing and business, consumer behavior and religious studies.



Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.

How We Define Partner

We engage national policymakers, regional business leaders, and the public through ministerial advisory roles, close networking, and open events like Dies Oeconomicus. Policy and corporate practitioners teach our Sustainability Lecture Series, while service learning projects connect students with community partners, delivering societal impact and helping them build professional networks for responsible careers.

Institutional Partnerships

- ❖ AACSB (Association to Advance Collegiate Schools of Business)
- ❖ Times Higher Education (THE)
- ❖ Local institutions and associations

Student Organization Partnerships

- ❖ Catholic University Community (KHG)
- ❖ European Student Network (ESN)
- ❖ JCNetwork
- ❖ SMD – Netzwerk von Christen in Schule, Hochschule und Beruf
- ❖ Unicef
- ❖ Leo Germany

Partnerships

The following provides more details on 12 key partnerships at Ingolstadt School of Management.

IZA Bonn

Prof. Alexander Danzer, PhD, Chair of Economics, esp. Microeconomics, is a Research Fellow since 2011, participating in Workshops on Environmental Economics.

YES! – Young Economic Solutions

The YES! – Young Economic Solutions is a joint initiative of the **Leibniz Information Center for Economics (ZBW)** and the **Joachim Herz Foundation** under the patronage of the **Federal Ministry for Economic Affairs and Climate Action**. As a **school competition** for economic, social and environmental issues, it opens doors for the ideas of the next generation, offering students a common

platform and the tools to develop solutions for economic, ecological and social problems. Young people take responsibility, are the next generation's voice, and discuss the present and future global challenges.

In 2018, when four economics professor of WFI joined the competition together with the Munich-based ifo Institute, the KU was the first university ever to become a scientific partner of the competition. Since then, different chairs of WFI have been participating in different years, and YES! has become Germany's largest school competitions regarding global challenges in the economy, society and the environment of the grades 10+. WFI professors and research associates participate by formulating research topics and supervising school teams, i.e. preparing and implementing subject-related discussions with the school teams and answering questions. Several teams supervised by WFI researchers have made it to the finals. In 2021, the school team of the Deutsche Berufsschule Hong Kong, mentored Prof. Dr. Dominika Langenmayr (Chair of Economics, especially Public Finance) and her research associate Philipp Krug, achieved the **Best Scientific Analysis Award** for developing the concept "Re-Tax - Together win in the fight of tax evasion!", using digitalization to create incentives for customers to ask for their receipt after a purchase.

German Research Foundation (DFG)

The German Research Foundation is the central self-governing research-funding organization in Germany. It serves the sciences and humanities and promotes research of the highest quality in all its forms and disciplines at universities and non-university research institutions. The focus is on funding projects developed by the academic community in the area of knowledge-driven research. The DFG funds research projects, creates competitive opportunities and conducts procedures for the review, evaluation, selection and decision of research proposals. It helps shape the overall conditions and standards of academic research. The DFG maintains a dialogue with society, politics and business and supports the transfer of knowledge. It advises state institutions and institutions working in the public interest on issues relating to academic research and research policy. Moreover, the DFG particularly promotes international cooperation, early career researchers, gender equality and diversity in science and the humanities.

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

BayZeN

The Bavarian Center for Higher Education and Sustainability (BayZeN) sees itself as a think tank for sustainability, education for sustainable development (ESD), and climate protection, with the following mission:

- **Promoting scientific discourse** on the major societal challenges of sustainable development and on the responsibilities of universities in Bavaria derived from this and from the Bavarian Higher Education Innovation Act;
- **Improving the framework conditions** for sustainable development at universities in Bavaria (institution-wide approach);
- **Advising** member universities on the implementation and structural anchoring of sustainability, ESD, and climate protection in the fields of research, teaching, operations, governance, student engagement, and transfer. Additional focus is placed on the areas of innovation and entrepreneurship as well as art and communication.
- providing **professional support** to university associations in Bavaria in the areas of sustainability, ESD, and climate protection.

Uniservitate

In the international Service Learning project Uniservitate, KU has been one of seven worldwide hubs since 2020 for the **dissemination and promotion of Service Learning at Catholic universities**.

Uniservitate aims to systematically and extensively establish Service Learning programs at universities. The project is led by the Latin American Center for Solidary Service Learning (**CLAYSS**) in Argentina and is funded by the **Porticus Foundation**.

Uniservitate is the programme for the promotion of solidarity service-learning in Catholic Higher Education. Its objective is to generate a systemic change in Catholic Higher Education Institutions (CHEIs) through the institutionalization of service-learning as a tool to achieve its mission of offering an integral education to the new generations and involving them in an active commitment to the challenges of our time.

Focusing on the transformation of teaching practices in CHEIs, service-learning proposes to articulate academic activities with social commitment, thus strengthening the spiritual identity of Catholic institutions. It is fundamentally a matter of involving young people as real agents of social change in the construction of a more just and supportive society that expresses the mandate of the “civilization of love”. *Uniservitate* is a global network and as such, it seeks to establish solid and constructive links between higher education institutions rooted in very diverse social and cultural contexts, with the purpose of expanding dialogue and enriching the perspective of higher education in the

acknowledgement of the multiculturalism that characterizes the contemporary scenario. Collaboration, open listening, respect for diversity and collective production constitute the bases on which the programme is built and grows day by day.

At WFI, Prof. Dr. André Habisch (Chair of Christian Social Ethics & Social Policy) and his team has been implementing service-learning into teaching modules, building a bridge from academia to society. In February 2024, he hosted a 3-day international workshop on the topic "**Service Learning Meets Business Education**". The focus of the program was on service learning in business and economics; however, lecturers from other subject areas were also very welcome. The workshop dealt with the state of service learning in Europe, the teaching of transversal skills through service learning and the integration of AI in service learning seminars and also included an insight into one of the action-learning-components of the winter school Management Simulation in Tourism.

ISEP Study Abroad

ISEP Study Abroad is a student-centric non-profit academic organization dedicated to making education abroad accessible to all students.

As one of the first universities in Germany the KU has been a member of ISEP's global student exchange network for more than 40 years.

WFI regularly welcomes ISEP exchange students primarily from the USA for its International Fall Term or a full academic year.

For WFI students on the other hand ISEP offers a very costeffective possibility to study one or two semesters in the USA or at one of over 300 institutions in 50 countries worldwide with no tuition fees.

<https://www.isepstudyabroad.org>

Simon Märkl, KU International Office

The Social Impact Start-up Academy (SISTAC)

The Social Impact Start-up Academy (SISTAC) is a non-profit organization that fosters impact entrepreneurship by connecting students with impact start-ups, particularly from the Global South. Through innovative educational formats, SISTAC enables students to engage directly with real-world challenges faced by these start-ups. This hands-on approach allows students to develop practical skills while contributing to the success and sustainability of social enterprises.

By facilitating cooperation between students and entrepreneurs, SISTAC not only enhances learning outcomes but also addresses critical gaps in entrepreneurial education and support, particularly in regions like Nigeria, Ghana, and Kenya. Supported by Bayer Foundations, <https://sistac.world> identifies start-up founders with a potential for social impact thorough a multi-step process and boosts their invention e.g. by running specific university courses worldwide, organizing financial and non-financial support or providing experienced business coaches.

Prof. Dr. André Habisch, Chair of Christian Social Ethics and Social Policy, was one of the founders of SISTAC and has been serving as chairman of the board since 2020. The idea behind the platform has been to institutionalize the close collaboration of students and social entrepreneurs that developed a part of Prof. Habisch's "Social Innovation" course. In this innovative action-learning program, which is a key module in the "Entrepreneurship & Innovation" specialization of the Master's program in Business Administration, in which WFI Master's students specializing in Entrepreneurship and Innovation analyze selected social entrepreneurs' business models and generate concrete ideas to boost their growth. The ideas are then implemented and tested.

Today, SISTAC involves a network of partner universities worldwide with the support of academics, practitioners, speakers and coaches. For companies, structured skills-based volunteering programs with impact start-ups enhance employee skills and foster corporate social responsibility. Universities benefit from integrating SISTAC's resources into their curricula, enabling students to gain crucial skills and facilitating best practice exchanges. Members, including alumni and impact entrepreneurs, can continue their learning journey through our rich knowledge database and extensive network, supporting ongoing growth and success in social impact ventures. The collaboration with SISTAC has also resulted in publications in different paper collections in German and English language. Moreover, the SISTAC Award honours outstanding student projects – not only according to academic standards. Every year, SISTAC chooses those seminar works and master theses that have made an extraordinary positive impact on their partner company and its community.

DFH Deutsch-Französische Hochschule (Franco-German University)

The DFH is an association of universities from Germany and France, which is financed by the German and French governments. Its purpose is to facilitate international cooperation in higher education by primarily enabling double degrees at French and German universities. All degree programs sponsored by the DFH are subject to strict quality control, which is ensured through regular evaluations by independent German and French university lecturers.

WFIs double-degree Master's program in Business Administration "Digital Customer Experience & Service Design" (DICE) in cooperation with the Toulouse School of Management TSM is accredited by the DFH.

WFIs new double-degree Bachelor's program in "Business Administration and Global Management" in cooperation with the Toulouse School of Management TSM is currently in the process of accreditation by the DFH, which is expected by the next winter term 2026/27.

The Benefits of the DFH network include:

- Mobility grant:

DFH grants each student on the course €350 per month during their stay abroad. Students also receive the scholarship during the required internship, which is part of the curriculum. The DFH mobility allowance can be combined with Erasmus+, other scholarships, or BAföG (German federal student grant) benefits for studying abroad.

- **Company Scholarships:**

The DFH collaborates with leading companies from various industries as part of its scholarship programs. Within this framework, each partner awards one or more scholarships to DFH students annually.

- **Intercultural Applicant Trainings:**

The DFH offers intercultural applicant trainings to support the application process in both countries.

- **BNP-Paribas-DFH Scholarship**

In the past years, two students of the double-degree Master's program have already been awarded the BNP Paribas corporate scholarship for their excellent academic achievements. The scholarship is endowed with 3,000 euros and is awarded by the Franco-German University and BNP in France and Germany at the respective embassy in turns. The double success shows that the double-degree Master's program is not only competitive internationally, but even considered a leading international program.

FRIBIS – Freiburg Institute for Basic Income Studies

FRIBIS is an interdisciplinary research center at the University of Freiburg dedicated to the study of basic income in its economic, social, and ethical dimensions. The affiliation allows faculty and students from our institution to collaborate on joint research projects, publish in FRIBIS working paper series, and participate in interdisciplinary networks. It provides opportunities for exchange, co-organization of academic events, and the dissemination of research findings to a broader academic and societal audience. Through joint projects, we contribute to debates on social policy, justice, and sustainability in the context of basic income.

For more details, see the FRIBIS Annual Reports (<https://www.fribis.uni-freiburg.de>) and the last keynote by Prof. Althammer: <https://www.fribis.uni-freiburg.de/event/keynote-by-prof-dr-joerg-althammer-at-the-fribis-annual-conference-2024-a-feasible-ubi-unconditional-but-inadequate-2/>.

Marketing Accountability Standards Board (MASB)

WFI is a paying organizational member of the Marketing Accountability Standards Board (MASB), a nonprofit organization that develops marketing measurement and accountability standards. The affiliation connects WFI faculty with academics, business leaders, measurement specialists, media providers, and industry associations working to link marketing activities to financial performance and

responsible decision-making. WFI faculty (Shashi Matta and Maximilian Bauer) have contributed directly to MASB's Measuring Creativity Initiative by co-authoring MASB White Paper 13, "The Financial Return on Creativity: The Case for Advertising" (2024). The collaboration also provides access to MASB project teams, summits, webinars, publications, metric audits, and educational resources. MASB's Sustainable Marketing Accountability Initiative examines how marketing can support environmental, social, and economic sustainability through clearer definitions, reporting standards, and practical guidance.

Verein für Socialpolitik (German Economic Association)

The *Verein für Socialpolitik* (German Economic Association) is an association of about 4,000 German-speaking economists from over 20 countries, primarily Germany, Austria and Switzerland. As one of the largest and oldest associations of economists in the world, it aims at furthering the development and internationalization of economics and related fields. With its 24 standing committees, the central aim of the *Verein für Socialpolitik* is to use economic analysis to improve economic policy and encourage public debate.

WFI is involved in several standing field committees of the *Verein für Socialpolitik*, which provide a congenial meeting ground for the leading academic researchers in the field in the German-speaking world:

Prof. Dr. Jörg Althammer, Chair of Economic Ethics and Social Policy, is a member of the following standing field committees of the *Verein für Socialpolitik*: Economics and Ethics, Social Policy and Population Economics.

Since May 2026, Prof. Dr. Maria Waldinger, Chair of Economics, esp. Sustainable Economic Policy, has been a member of the standing field committee on Environmental & Resource Economics. Its members, which include past winners of the Erik-Kempe-Award, of ERC Grants, and many other prestigious academic accolades, have been influential in shaping the field in Europe and internationally and have considerable policy impact. Annual highlights are the Annual Meeting and the Junior Researcher Workshop.

Centre interuniversitaire de recherche sur les reseaux d'entreprise, la logistique et le transport (CIRRELT)

Research collaboration through PhD student and research projects

Partner Voices

The following statements from our partners demonstrate ways in which our collaborations at Ingolstadt School of Management support sustainability and responsible management education.

SISTAC - Social Impact Start-up Academy

The Social Impact Start-up Academy (SISTAC) originated as a master class on social innovation at KU/WFI, developed in collaboration with the Bayer Foundation. It was here, in 2018, that the concept of bringing together business students and impact start-ups to work on joint projects was conceived. Since its inception, WFI master's students have successfully completed over a hundred projects, empowering social innovators from emerging economies to scale their businesses and amplify their positive impact in underserved communities. With an ever-expanding network of impact start-ups, partner universities, and corporate partners, we are proud to call WFI the birthplace of SISTAC's journey.

Dr. Eva Wack

(Managing Director, SISTAC)

WFI Summer School "Responsible Innovation in Firms and Society" Erasmus+ Blended Intensive Program

With now three editions since its relaunch in 2024 the WFI Summer School *"Responsible Innovation in Firms and Society"* has firmly established itself as a flagship internationalization initiative, bringing together students, faculty members, and practitioners from partner universities in Europe and beyond. The program combines academic excellence with intercultural exchange, real business challenges and company visits in Ingolstadt, Eichstätt and Munich.

In the reporting period, particular attention was devoted to further enhancing the administrative and organizational framework of the Summer School. Streamlined application, admission, communication, and participant support processes improved the overall student experience and increased the efficiency of program management. Digitalized procedures and clearer coordination between the WFI and its international partners facilitated smoother preparation and participation for students from diverse national and institutional backgrounds. These improvements not only reduced administrative barriers but also enabled faculty and staff to focus more strongly on academic quality and participant engagement.

The Summer School provided students with a highly international learning environment characterized by close collaboration across cultural and educational backgrounds. Through team projects, case discussions, company interactions, and social activities, participants developed a deeper understanding of responsible innovation while strengthening their intercultural competencies. The diversity of perspectives represented within the cohort encouraged students to reflect critically on how responsible management practices can be adapted to different cultural and institutional contexts. These experiences contribute meaningfully to the development of globally minded and socially responsible future leaders.

Beyond its educational impact, the Summer School plays an important strategic role in deepening relationships with WFI's international partner universities. The intensive collaboration required for program planning, student recruitment, and academic delivery fosters trust and mutual understanding among faculty and administrators, and creates a foundation for future cooperation in teaching, research, and student mobility. Regular interaction with partner institutions through the Summer School also supports the continuous exchange of best practices in responsible management education and international program administration.

By combining high-quality academic content on responsible innovation with efficient organizational processes and meaningful intercultural engagement, the WFI Summer School continues to advance the principles of PRME. It contributes to the development of responsible leaders, strengthens international academic networks, and demonstrates the value of global collaboration in addressing complex societal challenges.

Dr. Simon Märkl

(International Office of the Catholic University of Eichstätt-Ingolstadt)

Franco-German Alliance in Support of Responsible Management Education

Since 2016, Toulouse School of Management (TSM) and WFI – Ingolstadt School of Management at KU Eichstätt-Ingolstadt have developed a close, trust-based and highly successful partnership through the double-degree track of the Master International Marketing of Innovation (Master IMI). The quality and strong Franco-German dimension of this program are reflected in its accreditation and continued support by the Franco-German University (Deutsch-Französische Hochschule/Université franco-allemande). Over the past year, our cooperation has been further extended to TSM's Bachelor Global Management program.

Our partnership goes far beyond student mobility. It combines academic excellence, intercultural learning and a shared commitment to responsible, sustainable and technology-oriented management education. Joint research activities address important societal and managerial challenges related to smart cities, artificial intelligence, autonomous vehicles and other emerging smart technologies. These projects explore how technological innovation can be developed and implemented in ways that contribute to consumer well-being, trust, ethical responsibility and sustainable urban ecosystems. Professor Jens Høgreve and I also collaborate closely in the field of doctoral education and supervision. I have served on the examination committees of his doctoral candidates, while he has participated in the committees of doctoral candidates at TSM. This reciprocal involvement enables us to exchange good practices in doctoral supervision, research quality and the development of early-career researchers.

The cooperation involves not only researchers and students from TSM and KU, but also our administrative teams. Their regular exchange of experience and good practices helps us continuously improve coordination, student support and service processes across both institutions. WFI is an exceptionally reliable and engaged partner, and we greatly value this long-standing collaboration and its continued development.

Prof. Dr. Lars Meyer-Waarden

(Professor of Marketing and Director of the Master International Marketing of Innovation program at Toulouse School of Management)

Continue telling your story

WFI Advisory Board

In December 2026, WFI formed the WFI Advisory Board, which brings together 35 alumni and industry leaders to provide valuable input and advice on the faculty's continued growth and excellence.

The [WFI Advisory Board](#) will advise the faculty on both strategic and tactical initiatives, including strategic planning, continuous improvement of our curriculum and study programs, and the development of attractive, future-oriented student career paths.

The newly constituted WFI Advisory Board brings together an exceptional group of WFI alumni – professionals representing the full spectrum of career stages and industry sectors. Members include senior business executives holding leadership positions at major organizations, accomplished mid-career professionals driving innovation in their respective fields, and promising young alumni bringing fresh perspectives and contemporary insights.

With this step, WFI further aligns itself with best practice standards commonly found at internationally accredited business schools. The Dean Team says: "We have assembled a passionate group of exceptionally talented, engaged alumni. Their collective expertise and genuine commitment to WFI's mission will prove invaluable as we navigate strategic decisions and pursue new opportunities."

WFI Highlight for Alumni Work

Granter: WFI - Ingolstadt School of Management

Grantee: Martin Mehl

Award Description:

We celebrate our successes in the areas of research, teaching, and transfer, and honor the commitment of our student and alumni talent by recognizing them with the WFI Highlights.

Martin Mehl was honored for his alumni work as a board member of IN Kontakt, an association that connects current and former students of the WFI to promote experience sharing and support the professional network of our graduates. With over 1,000 members at the WFI in Ingolstadt, the association has built an extensive network since the 1990s. Mehl, together with four other board members, is committed to ensuring its continued vitality. Alumni work is crucial for universities, and IN Kontakt plays a vital in fostering these connections.

WFI Highlight in the field of Internationalization

Granter: WFI - Ingolstadt School of Management

Grantee: Franziska Rast

Award Description:

Franziska Rast, academic coordinator of WFI, was honored for her commitment during the development of our Bachelor-level double-degree program with Toulouse School of Management. The first joint cohort of WFI and TSM students started in the winter term 2025/26. The students will spend three semesters in France, followed by three semesters in Ingolstadt, where they choose their individual study specializations.



Practice

We adopt responsible and accountable management principles in our own governance and operations.

How We Define Practice

Sustainability is a core topic across all disciplines and in our administration. Moreover, we offer a working environment that promotes development and transparency, e.g. in hiring and the qualification of academic and administrative staff. We build an inclusive culture with family-friendly policies, and an emphasis on equal opportunity and diversity.

Institutional Policies and Practices

- ❖ Accreditation body recommendation documents
- ❖ Campus operations guides
- ❖ Carbon reduction or offset commitments
- ❖ Climate action plan
- ❖ Curriculum guidelines
- ❖ Environmental stewardship policies
- ❖ Ethical data sourcing guides
- ❖ Ethical leadership or good governance policies
- ❖ Faculty hiring, tenure, and promotion guidelines
- ❖ Greenhouse gas emissions
- ❖ Ministry of education recommendation documents
- ❖ Professional training opportunities
- ❖ Responsible procurement policies
- ❖ Student equity, diversity, inclusion
- ❖ Sustainability strategy or strategic plan (school or university level)

Policy Documents Related to RME and/or Sustainability

VerfahrensO_Ethikkommission_KU_Senatsbeschluss_19.6.19  View document  Download document

Ordnung_zur_Sicherung_guter_wissenschaftlicher_Praxis_Senatsbeschluss_21.07.21  View document  Download document

FDM-Policy  View document  Download document

__Nachhaltigkeitskonzept_2020_2030  View document  Download document

2024-
Umwelterklaerung_KUEI_2024_dec24_validiert

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Informationssicherheitsleitlinie_der_KU_Praesidiumsbeschluss_2018
Widhulski-07-18

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KU_Gleichstellungskonzept_2024_01

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Practice Awards

In 2025, Ingolstadt School of Management received 4 awards for responsible and/or sustainable practices.

THE University Impact Ranking 2025

Granter: Times Higher Education

Grantee: Catholic University of Eichstätt-Ingolstadt

Award Description:

The Catholic University of Eichstätt-Ingolstadt (KU) participated in the international Impact Ranking of the renowned Times Higher Education (THE) for the first time in 2023 – and achieved outstanding results right away. Based on data from 2022, KU ranked 55th out of 1,304 participating universities worldwide in the category “Quality Education” (SDG 4).

This top international ranking impressively demonstrates KU's long-standing commitment to education for sustainable development. The KU also performed well in the areas of “Sustainable Consumption and Production” (SDG 12) and “Climate Action” (SDG 13), ranking among the top 20 percent of institutions internationally in both fields. The KU continued its successful participation in 2024 and 2025, once again achieving a convincing position in the international comparison.

The ranking assessed, among other things, strategic measures and concrete implementations in the

areas of environmental protection and sustainability—including approaches to waste prevention and recycling, the use of renewable energies, sustainable building management, and cooperation with local authorities to monitor and prevent climate risks.

EMASplus

Granter: Umweltgutachterausschuss (UGA) beim Bundesministerium für Umwelt, Klimaschutz, Naturschutz und nukleare Sicherheit

Grantee: Catholic University of Eichstätt-Ingolstadt

Award Description:

The European environmental management system EMAS (Eco-Management and Audit Scheme) enables companies to conserve resources intelligently. But EMAS can do much more: EMAS-certified organizations make an effective contribution to environmental protection, save costs, and demonstrate social responsibility. EMAS ensures that all environmental aspects, from energy consumption to waste and emissions, are implemented in a legally compliant and transparent manner.

As a voluntary instrument of the European Union, EMAS is open to all industries and company sizes, covers all requirements of DIN EN ISO 14001, and is applicable worldwide.

Fairtrade University

Granter: Fairtrade Germany

Grantee: Catholic University of Eichstätt-Ingolstadt

Award Description:

To be designated a Fairtrade University, a higher education institution must demonstrate that it meets five criteria related to its commitment to fair trade at various levels:

1. Resolution by the central bodies of the university administration and the student body regarding the application to become a Fairtrade University
2. Establishment of a steering committee
3. Offering of at least two fairtrade products at official university events as well as at meetings of the central student government bodies and the administration
4. Fair-trade products are available on campus in stores, cafeterias, and dining halls.
5. At least two events on fair trade on campus each semester.

In 2017, the KU became a “Fairtrade University” for the first time—and has now received the distinction for the fifth time. This renewed recognition of its commitment to sustainability demonstrates that KU, which has been implementing a comprehensive sustainability strategy for research, teaching, and

campus management since 2010, is continuously working to promote fair trade. As a result, KU will remain part of the growing community—now comprising 51 universities in Germany—that is committed to sustainable development and fair trade for another two years.

ESCI Champion 2025 – 2027

Granter: European Commission

Grantee: Catholic University of Eichstätt-Ingolstadt

Award Description:

European Student Card Initiative Champions are higher education institutions and organisations that have made significant progress in adopting the different building blocks of the European Student Card Initiative (ESCI). In doing so, they are supporting the digitalisation and simplification of administrative processes in Erasmus+ mobility.

The newly appointed ESCI Champions will serve a two-year term. Their role ranges from supporting ESCI by participating in meetings and national events, to outreach activities like sharing testimonials and best practices with their peers, to contributing to shaping ESCI developments. In this role they will represent the ESCI community, whose energy and commitment were reflected in the quality of the applications received in each of the three ESCI Champions categories:

- Implementation of Erasmus Without Paper (EWP)
- Implementation of the European Student Card (ESC)
- Champions of Excellence, that demonstrate exceptional implementation of both ESC and EWP.

The European Commission selected only one ESCI champion per country. The basis for the ESCI Champion designation was the Commission's evaluation of the Erasmus+ digitization metrics to compare EWP integration and, thereby, the level of digitization.

Not only did KU perform exceptionally well in this evaluation, but it is also the first university to have a digital credit recognition database that is linked via interfaces to the course catalog, campus management system, and mobility management system. As a result, KU students have access to the most digitally advanced learning agreements and credit recognition procedures in all of Germany.

Practice Voices

The following statements from stakeholders at Ingolstadt School of Management demonstrate our commitment to sustainable and responsible practices.

Mentoring Program for Female Scientists

The KU Mentoring Program supports female researchers by expanding their personal networks and providing guidance on strategic career planning. For me personally, it is very valuable that the program gives me the opportunity to meet interesting female researchers from various disciplines and that we can share our experiences and learn from one another. I also greatly appreciate having access to professional training and coaching, such as on leadership skills in academia. For me, the greatest benefit is the mutual exchange with the other participants and the collaboration with my mentor, who supports me greatly and shares her knowledge and experience on a wide variety of topics with me.

I would recommend the mentoring program because it allows you to expand your network both within and outside the KU, and offers high-quality, relevant training for early-career female researchers to support them at different stages of their academic careers.

Although I do not think that as a woman, my experience is particularly different from that of my male colleagues, I do feel that women may face greater hurdles during certain stages of life and that the system, moreover, rewards behaviors that are more typical of men. For example, studies show that women publish significantly less after the birth of a child than men who have become fathers. Furthermore, professional networks and effective self-presentation play an important role in career opportunities. On average, men perform better than women in both of these areas, which is why programs like the mentoring program for early-career female researchers at KU are valuable initiatives for supporting women within the existing system.

Dr. Marah Blaurock

(Postdoc at the Chair of Service Management)

Sustainability Abroad

Sustainability plays an important role in the International Office. Through our information platform “Sustainability Abroad”, we provide students with practical ideas on how to make their time abroad more sustainable – from travelling by environmentally friendly means of transport and sustainable living and consumption to social or environmental engagement at their host destination. This also includes selecting partner universities committed to sustainability and promoting “Green Travel” as part of the Erasmus+ programme.

We also want to encourage students to share their own experiences and ideas. Through our “Sustainable Abroad with Erasmus+” competition, both students going abroad with Erasmus+ and international students at KU are invited to show how they experience and put sustainability into practice during their stay.

We are also currently exploring further ways to promote sustainability in everyday student life – for example, the idea of a sharing cupboard where students could pass on and reuse everyday household items such as pots, dishes and cutlery.

Katharina Palt

(Coordinator for Incoming Exchange Students)

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Family Friendly University

The KU considers family friendliness to be an important part of its mission statement and has been working intensively for more than 20 years to promote the compatibility of family and university as a place of study and work. The University offers support for students and employees with kids or relatives in need of care. In 2004, it was the first Bavarian university to receive the “Family-Friendly University” award. After many years of successful completion of the audit “Family-friendly University”, KU joined the Best Practice Club “Familie in der Hochschule e. V.” in 2016. It supports its students and its employees to lead a good life in and with families in all phases of life and qualification.

These initiatives are coordinated by the Central Institute for Marriage and Family in Society (ZFG). As an interdisciplinary research institute, the ZFG combines expertise from various disciplines, including sociology, economics, political science, psychology, education, and theology. The Institute's working methods include basic social science research, applied research, consulting, and continuing education. Its tasks also include the monitoring and evaluation of family science projects. In addition, the ZFG participates in discourses on normative questions concerning marriage, family and partnership.

Sustainable Reading: Book Exchange Cabinet in Ingolstadt

The new book-exchange cabinet on the WFI campus offers a sustainable reading experience: The student organization DenkNachhaltig! opened it as part of Sustainability Week under the motto “Books for Brews – swap a book, have a coffee.”

Some of the first books were already added to the book swap cabinet at the opening event in June 2025. Guests—students and staff alike—took advantage of the reading picnic organized specifically for the occasion to get a sense of the selection. In the shade of the orchard, they were able to settle in on picnic blankets with coffee and cake to read the books and discuss them. But the book swap

cabinet's large compartments still offer plenty of space for many more books: Anyone who wants to drop off books they've already read, swap them, or borrow a book can find the cabinet on the ground floor of the new building (Fairteiler).



book exchange cabinet

City Cycling

More than one-fifth of Germany's climate-damaging carbon dioxide emissions come from transportation (Federal Environment Agency 2021). According to the Federal Environment Agency's comparison of transportation modes, cycling and walking can reduce greenhouse gas emissions by approximately 140 g per passenger-kilometer compared to car travel. Increased cycling can also reduce harmful air pollutants (Federal Environment Agency 2021).

City Cycling is a competition where the goal is to make as many everyday trips as possible by bike, in a climate-friendly way, over the course of 21 days. It does not matter whether the participants already ride every day or have rarely used a bike until the start of the competition. Every kilometer counts, if it would otherwise have been traveled by car.

Both Ingolstadt and Eichstätt, the cities where the Catholic University of Eichstätt-Ingolstadt (KU) is located, participate in the City Cycling initiative, and the KU has had teams in both locations participating in this initiative. In Ingolstadt, the cycling challenge took place between July 5 and 25, 2025 and between June 20 and July 10, 2026. In both years, the KU Sustainability Office participated

in “Stadtradeln” at the Eichstätt and Ingolstadt campuses. Students and staff could register for their respective KU team or a subteam and cycle as many kilometers as possible over a three-week period. The distances cycled can be entered into the team statistics and are ultimately included in the KU’s overall result.

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Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.



How We Define Share

We cultivate a culture of constructive communication that fosters learning. Within the school, seminars, student evaluations, and staff-supervisor meetings help us grow as researchers and teachers. Beyond campus, we engage the public, business, and policy leaders through open days, dialogues, and advisory work, sharing insights and learning from success and failure.

Engagement Opportunities

Ingolstadt School of Management offers transparent engagement opportunities for members of our institution and community to contribute to our sustainability and responsibility efforts in the following ways:

- ❖ Boards and advisory committees
- ❖ Annual reports
- ❖ Community events and consultation forums
- ❖ Feedback mechanisms (e.g., surveys, suggestion boxes)
- ❖ Open faculty and student meetings and town halls
- ❖ Partnerships with local organizations
- ❖ Public events and panel discussions
- ❖ Publicly accessible sustainability data and dashboards
- ❖ Student and staff volunteer programs
- ❖ Sustainability-focused research and collaboration Opportunities

Communication Audiences

Ingolstadt School of Management communicates its policies and progress on sustainable development and responsibility with:

- ❖ Alumni and donors
- ❖ Business and industry partners
- ❖ Chamber of commerce and local communities
- ❖ Faculty and staff
- ❖ Government and policy makers
- ❖ Media and public relations channels
- ❖ Prospective and current students
- ❖ Research and academic networks

Sharing Voices

The following statements from stakeholders at Ingolstadt School of Management demonstrate our commitment to sharing and learning from sustainability and responsible management practices.

Didactic Support for our Teaching Staff

As part of the Office of Personnel Development and Continuing Education, the Department of Higher Education Pedagogy shares responsibility for providing continuing education in higher education pedagogy to all faculty members at the KU. Faculty members can choose from a broad range of topics, which are categorized into the areas of teaching and learning concepts, presentation and communication, assessment, reflection and evaluation, and advising and mentoring. In this way, faculty members not only acquire valuable skills but can also earn the Bavarian Certificate in Higher Education Teaching.

A particular focus of the continuing education in higher education pedagogy is artificial intelligence. A specialized certificate program has been developed specifically for this area, which faculty members can complete within one year.

Inga Maria Schütte

(Higher Education Pedagogue (Specialization: Digital Teaching and Learning Formats), Human Resources Development and Continuing Education)

Collective Learning among Students, Faculty and Staff

For me, our winter school “Management Simulation in Tourism” is a perfect example of how networking and sharing helps us promote responsible management education. It brings together students of different nationalities and disciplines who work together in teams. It also connects faculty and staff both within the KU and with other universities as it is organized by three faculties – WFI – Ingolstadt School of Management, the Mathematical-Geographic Faculty and the School of Transformation and Sustainability – as well as the International Office, in collaboration with guest lecturers from around the world. And it brings together students in competing teams with staff and student coaches, the media team, students from different student organizations and external experts.

Not only does this transdisciplinary format provide an ideal platform for developing key skills such as strategic thinking, intercultural competence, teamwork and communication skills and for students’ personal development, but it also helps us, as faculty and administrative staff, to grow professionally. Each year, the winter school is different. We use both formal evaluations and informal feedback from participants to develop the module further, in cooperation with our partner institutions. As a result, the online component of the program has been continuously expanded and better aligned with the tasks

during the on-site phase. In addition, we have developed a workshop program for the project week, which is held by the staff coaches from partner universities and the KU, student coaches, the media team, experts from various KU departments and Project e.V., one of the student organizations at WFI.

We have also benefited tremendously from teaching and staff training mobilities to our partners in Birmingham, Cracow, Tallinn and, lately, in the Philippines. In this way, we share our successes and failures with each other to facilitate our collective learning.

Dr. Jutta Walz

(Faculty Manager at WFI – Ingolstadt School of Management, Organizer & Coach in the Winter School “Management Simulation in Tourism”)

Supportive Research Community

The GPOM (Graduate Program in Operations Management) PhD Workshop brings together doctoral researchers and faculty from Bavarian universities to openly discuss ongoing research and exchange ideas. By presenting work in progress and engaging in constructive feedback, participants share not only results but also challenges and current research questions. This open exchange creates a supportive research community in which individual experiences contribute to collective learning and better research.

Prof. Dr. Pirmin Fontaine

(Chair of Logistics and Operations Analytics)

Communication Barriers

Ingolstadt School of Management faces the following barriers in transparent communications:



**Accessibility
issues**



**Audience
reach**



**Data privacy
regulations**



**Engagement
gaps**



Media visibility

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Barcamp „Challenge your teaching“

Higher education faces a wide range of challenges: Are all of our students really unmotivated? How do we deal with the opportunities and risks of AI tools? Does the term paper still have a future? And how can we respond to the increasing diversity among student groups?

On September 18, 2025, the first “Challenge Your Teaching” Barcamp, organized by the Office of Personnel Development and Continuing Education, was held to address these topics. Over 20 faculty members from all disciplines came together. After a brief introduction to the day’s agenda, participants shared their questions, suggestions, and ideas. Topics included “Workload in courses,” “Feedback culture in exams,” “AI in teaching,” “Planetary health,” “The (traditional) lecture is dead. – Long live the lecture,” and “Spontaneous visualizations.”

There were lively discussions, visualizations, networking, and constructive work on solutions. All results were documented in writing and presented to the entire group. The collaborative exchange—the central focus of the event—was particularly well-received, so much so that some faculty members stayed behind even after the official end of the event to continue their discussions. In conclusion, it can be said that the event was a great success and provided added value for all participants.

YES! – Young Economic Solutions

Many people support behaviors that benefit their health, society, or the environment but do not always act accordingly. One possible explanation is the misperception of social norms, also referred to as pluralistic ignorance. People may underestimate how many others share their views and overestimate resistance to a particular behavior. Such collective misperceptions can discourage individuals from acting in line with what they themselves consider right.

This question was addressed in the 2026 YES! – Young Economic Solutions competition through the research question **“Why do we not do what we think is right?”**, proposed by Prof. Alexander M. Danzer, PhD. In collaboration with Prof. Danzer, a student team from the **vocational schools of the Werra-Meißner district in Witzenhausen** developed JUGE – Jugend und Gesundheit. JUGE is an elective course for grades 9 and 10 that combines practical knowledge with concrete activities in five areas: mental health, digital health, body image, substance use, and physical health. Its aim is to help students translate knowledge about healthy behavior into their everyday lives.

The team presented JUGE at the YES! Regional Final East in Halle on 23 June 2026 and was selected as one of the two winning teams. It has therefore qualified for the national final in Berlin, where it will compete with teams from across Germany and further develop its concept.

"Professor Matta, will AI steal my job?"

In the series *"Ask the KU Profs,"* experts from the KU explain current research findings from their field in an exciting and approachable way. Professor Shashi Matta from the Chair of Innovation and Creativity explains whether artificial intelligence (AI) can be creative and whether it will pose a threat to our jobs.

In the video, Prof. Matta explains that AI is very good at recognizing patterns in processes. But humans have a big advantage: they have the ability to surprise—in other words, they can be creative. Watch the full video to find out how AI can be used to its full potential while humans remain indispensable.

Pro bono work for Ingolstadt-based institutions

As part of the Consulting Badge Program, an additional course of study in preparation for a career in management consulting, WFI Students are examining specific issues facing social institutions, companies and public institutions in Ingolstadt. They work on pro bono cases, with different partners and topics each time. In the winter term 2025/26, this included work for the life counseling association "Lebenshilfe Bayern Mitte". This commitment is also made possible by the University's transfer platform "Mensch in Bewegung", which specifically promotes and structurally supports the exchange between the University and society. At the end of term, the students presented their cases and results at a public lecture.

The students involved develop the ability to co-operate with external managers and groups and learn to understand the specific contribution of entrepreneurs and consultants to the realisation of sustainability goals in the region, and their own role in it. They reflect upon various dimensions of sustainable regional development, such as personal and organisational aspects, ESG, social capital.

In addition, it is also a great advantage for "Lebenshilfe Bayern Mitte", having the opportunity to work together with students, as Managing Director Andreas Jehn emphasizes: "We are interested in the view from the outside, the view of young people, so that we can broaden our perspective." Employees from the HR department and Corporate Communications work with the students to draw up a plan for the pasta product and the associated marketing campaigns. "We, that is our colleagues from the Communications and Production departments, put a lot of energy into the project and have great respect for how much energy the students put into it. For us, it is very important that projects are never for the bin."

Dr. Franz Glatz is impressed by the commitment with which the students approach their pro bono cases. He supervises the pro bono module at the KU. "It is exciting to see how each individual brings their own thoughts to the course – that's what makes the course so special." It opens the students' eyes to what is important in good management consulting, "it helps to develop the sensitivity you need

to tease out solutions". In addition, students are supported during their project work by the renowned management consultancy firm BearingPoint, whose experience helps to achieve a quality standard comparable to professional consultancy projects.

The course thus fulfils the goal that Prof. Dr. André Habisch, Professor of Christian Social Ethics and responsible for the Consulting Badge, is pursuing with it and with the program in general: "The certificate offers the unique opportunity to systematically learn the tools for successful consulting projects and to try them out directly in practice." Especially in the case of the pro bono cases, it is a great motivation for the students to be able to "make the city in which they are studying a little bit better with their newly acquired skills," says Johannes Kellner, research assistant and co-responsible for the Consulting Badge Program.

Workshop on sustainable operations management for doctoral students from all over Bavaria

Around 70 early-career researchers from all over Bavaria met at the KU for a professional exchange as part of the doctoral workshop of the Graduate Program in Operations Management (GPOM).

How can processes in organizations be improved? This is what operations management is all about: it analyzes processes in companies, administrations, and institutions with the aim of organizing them in such a way that resources can be used efficiently and services can be provided reliably. The GPOM brings together the research projects of doctoral students in this field and creates a regular forum for exchange and networking.

Prof. Dr. Pirmin Fontaine, Chair of Logistics and Operations Analytics at the KU, invited participants to this year's workshop at the KU Ingolstadt School of Management. Doctoral students and their supervising professors from seven universities and colleges attended, including the Technical University of Munich – with its campuses in Straubing, Weihenstephan, and Heilbronn – the University of Augsburg, and the University of Passau. In two parallel sessions, a total of 13 doctoral students presented their current research projects and then discussed them together. Topics included a web-based duty roster system for doctors in the field of health and the use of autonomous delivery robots in the field of transport. The fields of agricultural production, machine learning, and optimization were also addressed.

Center for Entrepreneurship Represented at the G-Forum 2025 in Stuttgart

The Chair of Tourism/Center for Entrepreneurship at KU was represented at the G-Forum 2025 in Stuttgart with two presentations, providing important insights into the connection between research, practice, and policy in the field of sustainable and entrepreneurial transformation.

Presentation: Contributions of “Silent Voices” to the Sustainability Transition in Business Ecosystems

In their presentation, Prof. Dr. Monika Bachinger and Philipp Flauger demonstrated how voices from day-to-day operations- the “Silent Voices” - that have received little attention to date can provide crucial impetus for ecological innovations. Drawing on experiences from companies and projects, the discussion focused on how insights from everyday work find their way into decision-making and have an impact there. The presentation spanned the spectrum from individual observations in the workplace to operational routines and entrepreneurial ecosystems, fostering an exchange between academia and practice. The focus was on questions regarding how such impulses are heard, interpreted, and scaled up, and what roles “knowledge,” “leadership,” and “networks” play in this process. It became clear that sustainable transformation succeeds when observations from everyday life are translated into adaptive structures, encouraged through leadership, and disseminated via networks.

Workshop: Public Policies for the Ecological Entrepreneurial Transformation

As part of the G-Forum, Dr. Hannes Thees led the interactive workshop on transition policies. Together with Jan-Philipp Schmidt (OECD), Dr. Mahsa Samsami (Chemnitz University of Technology / University of Agder), Florian Täube (RKW Kompetenzzentrum / GEM), Steffen Erath (Hansgrohe Group / Erath Ventures), and Jannis Gilde (Startup Association), the group discussed how startups and SMEs act as drivers of ecological transformation - and what policy frameworks are necessary for them to have an impact.

The discussion focused on where existing policy instruments fall short of entrepreneurial reality, what conditions are necessary for scaling up ecological innovations, and how the exchange between policymakers, researchers, and practitioners can be strengthened. It became clear that the ecological transformation needs more than just financial support - it requires the freedom for innovation to emerge and grow.

We would like to extend our heartfelt thanks to all contributors and participants for their constructive input, as well as to the organizers of the G-Forum and the FGF - Research Network for Entrepreneurship, Innovation, and Small and Medium-Sized Enterprises e.V. - for a successful event.

Service Learning at the KU

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WFI Highlight in the field of student representation

Granter: WFI - Ingolstadt School of Management

Grantee: Diana Stommel

Award Description:

Diana Stommel was recognized for her notable commitment to student representation and involvement in student organizations. She has played a supportive role in shaping student life and organizing events such as Freshman Week and the WFI Stammtisch. Diana represented student interests in the Faculty Council, various committees such as the IN-Team Student Network, and the Student Congress, ensuring that the voices of her fellow students are heard and well represented.

Identity, Community and Tourism: A Management Simulation in the Philippines

The course “Management Simulation in Tourism”, which is being continuously developed as part of the WFI Winter School with significant input from the Chair of Tourism, has made its debut on the international stage: in Malabon (Manila) in the Philippines, students, university staff and local government officials spent four days working together on future plans for their city.

An event that has been a fixture on the calendar for students interested in tourism and management in Ingolstadt for several years was held in the Philippines for the first time in March 2026. In collaboration with City of Malabon University (CMU) and the City of Malabon, an international team from KU and Karlshochschule ran the management simulation. The teaching format was adapted to local challenges. As a result, the Trade Fair evolved into a Community Fair, where the teams vividly presented ideas for the further development of Malabon. Proven elements such as the investor pitches were retained, enabling participants to present their concepts professionally under realistic conditions. Another highlight was the newly introduced campfire format, in which the teams presented their identity, values and visions in a creative way. The programme was complemented by workshops, keynote speeches by the coaches and a crisis scenario that promoted collaboration and strategic thinking.

For the participants, the simulation offered an opportunity to engage in-depth with their city’s identity and prospects for development. Although Malabon has had little connection with tourism to date, the city council is increasingly committed to further developing the sector. What became particularly apparent was the residents’ strong attachment to their culinary traditions, which are understood and promoted as a key component of local identity. At the same time, the work in the teams showed that much of the city’s tourism potential has so far gone largely unrecognised. The simulation created a safe space to develop new ideas, test different future scenarios and identify previously untapped opportunities. In doing so, the format not only contributed to the participants’ practical training but also provided valuable impetus for Malabon’s further development.

For the Chair of Tourism, the launch in Malabon marks a significant milestone. It demonstrates that innovative teaching formats such as the management simulation can have an impact far beyond the boundaries of KU. Furthermore, the KU team returned home with plenty of inspiration for future simulations at KU. Innovative, competence-oriented teaching requires a constant willingness to think outside the box. The simulation in the Philippines provided an excellent opportunity for this.



Group picture of the management simulation in Malabon

SIGNATORY

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