

Valid from 2025.HS

Module description: Financing – Private and Public Sectors	
Module Code	w.MA.XX.FIPAPS.23HS
ECTS Credits	6
Language of Instruction/Examination	English
Module Description	Financing the circular economy will require a combination of private and public financing schemes. From a business perspective the sharing economy and new pay-per-use business models will require new financing schemes to be developed together with financial and insurance companies. Corporations must address the implications of these business models for their financial measures (profit and loss, cash flow, balance sheet). This module deals with basic corporate finance tasks such as investment and financing decisions. The module shows how lenders make financing decisions and introduces the most important financing instruments in order to demonstrate their benefits in the context of the current sustainability debate. After completing this module, students will know how investments in a closed-loop system or other (sustainability-related) entrepreneurial activities can be financed.
Organizational Unit	Institut für Financial Management (IFI)
Module Coordinator	Andreas Schweizer
Deputy Module Coordinator	Urs Streichenberg
Program and Specialization	<ul style="list-style-type: none"> • Circular Economy Management
Legal Framework	Academic Regulations MSc in Circular Economy Management dated 02.06.2022, Appendix to the Academic Regulations for the degree program in Circular Economy Management, first adopted on 23.09.2022
Module Category	Module Type Compulsory Elective
Prerequisite Knowledge	Students have: <ul style="list-style-type: none"> • A basic understanding of financial accounting (balance sheet, p&l statement, cash flow statement). • A general understanding of ESG principles and sustainability guidelines.
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> • Professional Competence • Methodological Competence • Social Competence • Self-Competence
Contribution to Program Learning Objectives	<p>Professional Competence</p> <ul style="list-style-type: none"> • Knowing and Understanding Content of Theoretical and Practical Relevance • Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance • Evaluate Content of Theoretical and Practical Relevance <p>Methodological Competence</p> <ul style="list-style-type: none"> • Problem-Solving & Critical Thinking • Scientific Methodology • Work Methods, Techniques, and Procedures • Information Literacy • Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> • Written Communication • Oral Communication • Teamwork & Conflict Management • Intercultural Insight & Ability to Change Perspective <p>Self-Competence</p> <ul style="list-style-type: none"> • Self-Management & Self-Reflection • Ethical & Social Responsibility • Learning & Change

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Module Learning Objectives	Students... <ul style="list-style-type: none">• will understand the complexities and drivers of financing the move from a linear to a circular business model.• can develop financing schemes for new business and revenue models.• understand the dynamic of the impact of the current sustainability transformation on financing decisions.																																	
Module Content	<ul style="list-style-type: none">• Sustainable corporate finance• Project evaluation and investment decision• Risk assessment in the credit market• Financial KPI analysis• Financing instruments• Private and public partnerships																																	
Links to other modules	This module is linked to the following modules: <ul style="list-style-type: none">• w.MA.XX.SSEC.23HS• w.MA.XX.TRAP.23HS• w.MA.XX.BMCE.23HS• w.MA.XX.SVC.23HS																																	
Digital Learning Resources	<ul style="list-style-type: none">• Teaching Videos• Practice and Application Exercises (with Key)• Case Studies (with Key)																																	
Methods of Instruction	<ul style="list-style-type: none">• Application Tasks• Lecture• Case Studies• Interactive Instruction• Exercises		Social Settings Used:																															
Type of Instruction	<table><tr><td></td><td>Classroom Instruction</td><td>Guided Self-Study</td><td colspan="2">Autonomous Self-Study</td></tr><tr><td>Lecture</td><td>33 h</td><td>40 h</td><td colspan="2"></td></tr><tr><td>Exercise</td><td>11 h</td><td>-</td><td colspan="2"></td></tr><tr><td>Project Work</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Total</td><td>44 h</td><td>40 h</td><td colspan="2">96 h</td></tr></table>					Classroom Instruction	Guided Self-Study	Autonomous Self-Study		Lecture	33 h	40 h			Exercise	11 h	-			Project Work	-	-			Seminar	-	-			Total	44 h	40 h	96 h	
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Classroom Attendance Requirement	None None																																	
Compulsory Reading	<ul style="list-style-type: none">• Literature according to separate list on Moodle																																	
Recommended Reading																																		

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Comments

Performance Assessment, Others:

The EDX-Mooc "Sustainable Corporate Finance" is completed as part of this module. As an intermediate performance assessment (see "Performance Assessment, Others" above), this MOOC is to be completed incl. passing the corresponding quiz. Students who pass the MOOC-quiz by the deadline communicated at the beginning of the module will be credited with 6 points for the end-of-module exam. Students who do not pass the MOOC-quiz or do not submit the relevant proof to the lecturers by the communicated deadline will not be credited with any points for the end-of-module exam.