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Please keep in mind the year of validity.

FACULTY OF MANAGEMENT,  
ECONOMICS AND SOCIAL  
SCIENCES

UNIVERSITY OF COLOGNE

VICE DEAN OF STUDIES  
DEPARTMENT

valid for students of the  
Examination Regulations  
2015

(enrolment for  
winter semester 2020/21 at  
the latest)



# MODULE CATALOGUE

BUSINESS ADMINISTRATION: Accounting & Taxation

MASTER OF SCIENCE

IN ACCORDANCE WITH THE EXAMINATION REGULATIONS FOR THE SINGLE MAJOR  
MASTER PROGRAMME IN BUSINESS ADMINISTRATION

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<b>Status</b>	Taking effect on 01/10/2022

## List of abbreviations

AM	Advanced module	PRES	Presentation
AS	Assignment	SI	Studium Integrale
C	Course	SM	Specialisation module
CC	Compulsory course	SPM	Supplementary module
CH	Contact hours (= time spent in class)	SPW	Semester period per week
CM	Core Module	SSt	Self-study
EC	Elective course	TP	Term paper
ECTS	Credit point (ECTS)	TPF	Time required for preparation and follow-up
OE	Oral examination	TR	Credit points transferred from another university
PCR	Practical component report	WL	Workload
PO	Portfolio	WT	Written test
PR	Project		

## Table of contents

<b>LIST OF ABBREVIATIONS .....</b>	<b>III</b>
<b>1 BUSINESS ADMINISTRATION .....</b>	<b>1</b>
1.1 Content and objectives of the programme .....	1
1.2 Requirements .....	2
1.3 Programme structure .....	3
1.4 Study Abroad Option.....	3
1.5 Sample study plan .....	6
1.6 Information on the selection of the specialisation section .....	8
1.7 Modules with mid-term examinations .....	10
<b>2 SUPPORT FOR STUDENTS .....</b>	<b>11</b>
2.1 Calculation of the overall mark.....	11
2.2 Rules for failed attempts .....	11
2.3 Subject-specific advice and examination advice .....	12
2.4 Other sources of information and advice .....	12
<b>3 CURRICULUM AND MODULE DESCRIPTIONS .....</b>	<b>14</b>
3.1 Core and advanced section .....	14
3.2 Specialisation section .....	15
3.3 Supplementary section.....	16
3.4 Extracurricular course programme .....	19
3.5 Master's thesis .....	20
3.6 Module descriptions .....	21
3.6.1 Core and Advanced Section Accounting and Taxation.....	21
3.6.2 Specialisation Section Accounting and Taxation .....	43
3.6.3 Supplementary Section Accounting and Taxation .....	68
3.6.4 Master Thesis .....	209

# 1 Business Administration

The job opportunities for graduates from the M.Sc. Business Administration programme combine tasks requiring specialist expertise and responsibility for HR and budget matters in businesses. The specialist expertise is acquired through the chosen major. The management components are covered through content concerning management roles and the requirements they pose with regard to analytical thinking in dynamic contexts, method-driven, target-oriented behaviour, reliability and stress resistance in planning and reporting phases and confident intercultural communication in line with the situation at hand, including English-speaking environments. The communication skills required include those needed for situations in which employees and clients need to be involved, informed or given feedback. The specifics of each major are described in the following sections.

## 1.1 Content and objectives of the programme

The competences gained by graduates correspond to Level 7 of the German Qualification Framework (Deutsche Qualifikationsrahmen) or master's level in the German Qualifications Framework for German Higher Education Qualifications (Deutsche Qualifikationsrahmen für Hochschulabschlüsse). The specific intended learning outcomes are as follows: graduates have detailed specialist knowledge in their specified specialisations and are able to apply that knowledge in different contexts at various levels of aggregation, including cases in which solutions are sought to business administration problems affecting various areas. They are able to identify special features and differences in terminology and content and assign them to the different concepts and doctrines of the field in question whilst also hypothetically accepting different standpoints and viewing the problem from different perspectives. Graduates contribute their own standpoints to debate and thus help develop joint standpoints within a group or organisation. They actively support the principles of academic discourse, call for arguments to be backed up by methodical and systematic evidence and assess the quality of those arguments. Graduates understand businesses' role and responsibility in society and can cope with the challenges and changes in professional life in an ethically and morally appropriate manner. They are able to keep abreast of research findings, question them and integrate them into their professional context in an innovative way. They can vary solutions according to the situation at hand, taking into account dynamic effects and side effects, which they reflect on and anticipate. Graduates are able to work on new solutions or research questions in a methodically efficient way independently and in a team and to take responsibility for the results of their work and, where necessary, special responsibility for the work of the group. They indicate their own standpoint and that of the group when faced with alternative decisions and assess the alternatives based on variable criteria, i.e. social, ethical

and academic standards. They present the results of their work in a way that is understandable for the target group, using relevant and efficient media formats. They justify them to experts and clients, even where the information available to them is incomplete or unreliable.

The Accounting and Taxation major focuses on the instruments used for internal and external accounting, including tax accounting. Graduates achieve an exceptionally deep fundament of theoretical knowledge and typical patterns of behaviour. In the areas of controlling, financial reporting and company taxation. They know the meaning of enterprise value, compliance and social responsibility and achieve juristic methodological competences. Attractive career prospects can be found in areas of controlling in small and medium-sized enterprises in a variety of industries and in tax consultancy and audit firms.

## 1.2 Requirements

To be accepted for the Master in Business Administration programme with the Accounting and Taxation major, applicants must have successfully completed a bachelor programme, on which they earned at least 180 ECTS Credits, or an equivalent programme. In accordance with the regulations concerning determination of aptitude for the Business Administration programme for the major in Accounting and Taxation, a programme is deemed successfully completed if the overall mark was at least 2,7 or international equivalent.

The Bachelor programme must also comply with the following subject-related criteria:

- at least 78 ECTS Credits in the field of Business Administration and Economics and
  - of which at least 48 ECTS in the field of Business Administration and
  - of which at least 18 ECTS in the field of Economics and
- at least 15 ECTS Credits in the field of Statistics and/or Mathematics (methodological expertise only, no user expertise).

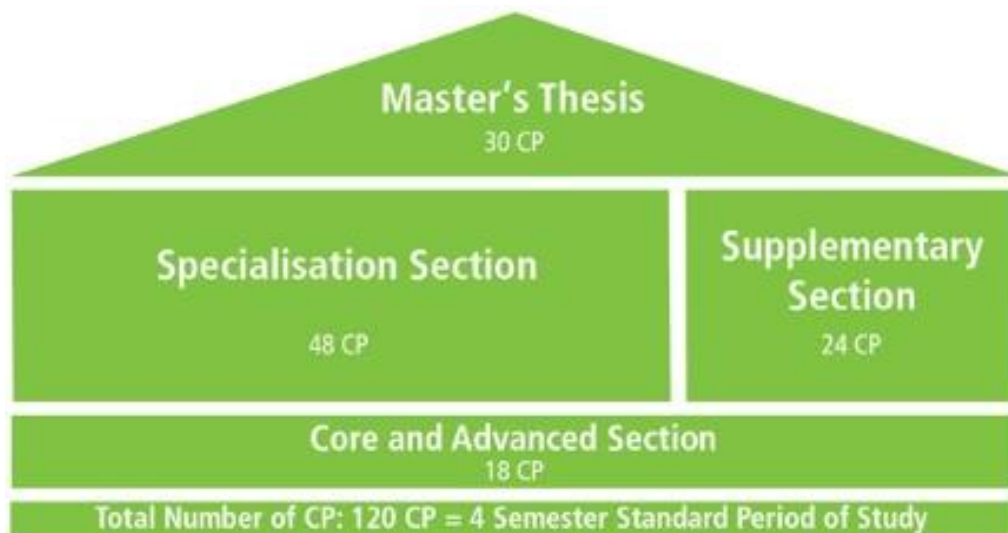
Applicants must provide proof that they have an adequate knowledge of German if neither their studies towards their first higher education qualification (e.g. bachelor) nor towards their general qualification for university entrance were conducted in German. Students may commence their studies if they have passed the German language test for admission to higher education (Deutsche Sprachprüfung für den Hochschulzugang/DSH) or an equivalent test. They must prove that they have DSH-2 or DSH-3 level. Proof of English language skills to at least B2 in line with the Common European Framework of Reference for Languages must also be supplied by the deadline for application. The generally established certificates (TOEFL, IELTS, etc.) are accepted.

If the number of applicants who meet the admission requirements is higher than the number of places available on the programme, a selection process is conducted to rank the applicants. The **selection procedure** is based on the result of the applicant's bachelor degree or

of a degree recognised as being equivalent and the result of a voluntary aptitude test (TM-WISO or GMAT).

### 1.3 Programme structure

The Master in Business Administration programme comprises 120 ECTS Credits, lasts four terms as the standard period of study and consists of the following subject categories: the core section (18 ECTS Credits) consists of basic method modules, chosen by the student. The specialisation section (48 ECTS Credits) consists of modules for the respective major and the seminar. In the supplementary section (24 ECTS Credits), students can choose from among a wide range of possibilities in the fields of business administration, economics and social sciences. The last section is the master's thesis, carrying 30 ECTS Credits.



### 1.4 Study Abroad Option

The WiSo Faculty offers a broad range of study abroad options within an excellent network of prestigious partner universities worldwide. The so-called Study Abroad Programme (STAP) includes ERASMUS exchanges and provides an opportunity for a single-term stay at one of the WiSo Faculty's partner universities.

Successful STAP applicants benefit from direct contact and organisational support at the partner university and are exempt from paying tuition fees there. The range of universities available depends on the master course on which the student is enrolled – the possible options are listed in the **WiSo EXchange (WEX) International Outgoings Portal** (access through the student's UoC account only), along with detailed information on each university.

Every year, in addition to the STAP programme, the WiSo Faculty organises an exclusive short-term study option WiSo@NYC which takes place in New York City.

In addition to these options offered by the Faculty, master students can also apply for a non-WiSo exchange, offered by Dezernat 9 – Internationales (Central International Office of the University of Cologne) within the 'fakultätsübergreifende Partnerschaften' framework. Further possibilities are going abroad as a freemover (i.e. as a student who organises his or her stay abroad individually) or participating in short courses or summer schools offered under separate terms and conditions.

For all study abroad options the **International Relations Center (ZIB WiSo)** serves as point of information and advice.

### The Faculty's Study Abroad Programme (STAP):

Master students should plan and submit their application for a term abroad at the beginning of their master course. The STAP main selection round takes place once a year with application deadline 15 January and allows for an application either for fall term or spring term of the following academic year. Detailed information on the selection criteria and the best preparation for a STAP application can be found online in the [STAP Master Application Manual](#). (As an exception, if a certain number of slots are still available for spring term, a secondary STAP selection round will be offered in May, with a limited choice of exchange opportunities):

#### STAP Master – main selection round (fall term and spring term)



\* Alternative offer: if no offer can be given at one of the five preferred universities and if slots at other universities are available.

\*\* End of main selection round. In case any exchange slots become available after 15 March, these slots will be made available in a secondary selection round.

#### STAP Master – secondary selection round (for spring term only)

Please note: there is no guarantee that a secondary selection round will take place every year, nor should a wide range of exchange opportunities be expected.



\* Deadline for handing in TOEFLS/IELTS results (if taken until 1 June): 15 June. \*\* Alternative offer: if no offer can be given at one of the five preferred universities and if slots at other universities are available.



**Credit transfer options from studies abroad:**

The WiSo Faculty has put a lot of emphasis on internationalisation in the design of its master courses, offering broad credit transfer options for all kinds of study abroad options. Each master course includes at least one "Studies Abroad" module, with a broad range of courses suitable for credit transfer. In addition, a single course-to-course credit transfer can be considered. For more information on credit transfer rules and regulations, please go to **WiSo Credit Transfer Center** > Information > Studies Abroad. For any questions regarding credit transfer, students can contact the **ZIB WiSo** or the **WiSo Credit Transfer Center**.

### 1.5 Sample study plan

M.Sc. PROGRAMME IN BUSINESS ADMINISTRATION, MAJOR in Accounting and Taxation				
Term	EC/ CC	Module	Section	ECTS
1	EC	Core Module I	Core section	6
1	EC	Specialisation Module I	Specialisation section	12
1	EC	Specialisation Module II	Specialisation section	6
1	EC	Specialisation Module III	Specialisation section	6
				30
2	EC	Core Module II	Core section	6
2	EC	Specialisation Module IV	Specialisation section	6
2	EC	Specialisation Module V	Specialisation section	6
2	EC	Supplementary Module I	Supplementary section	12
				30
3	CC	Core Module Management Skills*	Core section	6
3	EC	Specialisation Module VI	Specialisation section	6
3	CC	Specialisation Module Seminar	Specialisation section	6
3	EC	Supplementary Module II	Supplementary section	6
3	EC	Supplementary Module III	Supplementary section	6
				30
4	CC	Master's thesis Business Administration	Master's thesis	30
				30

\*An assignment of the module is possible from the first term, there are no professional requirements. The module is offered every term.

**Please note the information for selecting the specialisation sections Accounting and Taxation, Controlling and Business Taxation. Only particular combinations in the Specialisation Section and Supplementary Section are possible.**

<b>M.Sc. PROGRAMME IN BUSINESS ADMINISTRATION, MAJOR in Accounting and Taxation (Studies Abroad included)</b>				
<b>Term</b>	<b>EC/ CC</b>	<b>Module</b>	<b>Section</b>	<b>ECTS</b>
1	EC	Core Module I	Core section	6
1	EC	Specialisation Module I	Specialisation section	12
1	EC	Specialisation Module II	Specialisation section	6
1	EC	Specialisation Module III	Specialisation section	6
				30
2	EC	Core Module II	Core section	6
2	CC	Core Module Management Skills*	Core section	6
2	EC	Specialisation Module IV	Specialisation section	6
2	EC	Specialisation Module V	Specialisation section	6
2	CC	Specialisation Module Seminar	Specialisation section	6
<b>Studies Abroad</b>				30
3	EC	Specialisation Module VI	Specialisation section	6
3	EC	Supplementary Module Studies Abroad I	Supplementary section	12
3	EC	Supplementary Module Studies Abroad II	Supplementary section	12
				30
4	CC	Master's thesis Business Administration	Master's thesis	30
				30

\*An assignment of the module is possible from the first term, there are no professional requirements. The module is offered every term.

**Please note the information for selecting the specialisation sections Accounting and Taxation, Controlling and Business Taxation. Only particular combinations in the Specialisation Section and Supplementary Section are possible.**

## 1.6 Information on the selection of the specialisation section

1. Selection of the **specialisation group Audit** no longer possible since the winter term 2021/22.
  
2. Selection of the **specialisation group Accounting & Taxation** only possible in the following cases:
  - a. One seminar and no import module<sup>1</sup> is selected in the specialisation section → at least two of the following modules must be selected in the supplementary section:
    - Specialisation Module Finance 7
    - SpM Market Design and Behaviour V
    - SpM Advanced Public Economics
    - SpM Empirical Methods and Data Analysis IV
  - b. One seminar and one import module<sup>1</sup> are selected in the specialisation section → at least one of the following modules must be selected in the supplementary section:
    - Specialisation Module Finance 7
    - SpM Market Design and Behaviour V
    - SpM Advanced Public Economics
    - SpM Empirical Methods and Data Analysis IV
  - c. Two seminars and no import modules<sup>1</sup> are selected in the specialisation section → at least one of the following modules must be selected in the supplementary section:
    - Specialisation Module Finance 7
    - SpM Market Design and Behaviour V
    - SpM Advanced Public Economics
    - SpM Empirical Methods and Data Analysis IV
  
3. Selection of the **specialisation group Controlling** is only possible in the following cases:
  - a. One seminar and no import module<sup>1</sup> is selected in the specialisation section → the following modules must be selected in the supplementary section:
    - Specialisation Module Finance 7
    - SpM Empirical Methods and Data Analysis IV
  - b. One seminar and one import module<sup>1</sup> are selected in the specialisation section → at least one of the following modules must be selected in the supplementary section:
    - Specialisation Module Finance 7
    - SpM Empirical Methods and Data Analysis IV
  - c. Two seminars and no import modules<sup>1</sup> are selected in the specialisation section → at least one of the following modules must be selected in the supplementary section:
    - Specialisation Module Finance 7
    - SpM Empirical Methods and Data Analysis IV
  
4. Selection of the **specialisation group Business Taxation** is only possible in the following cases:

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<sup>1</sup> The group "Import Modules" in the specialisation section includes the courses offered by the Faculty of Law.

- a. One seminar and no import module<sup>1</sup> is selected in the specialisation section → at least two of the following modules must be selected in the supplementary section:
- CM Indirect Taxation Law
  - CM Corporate Tax Law
  - CM International Tax Law
  - CM Selected Issues of Tax Law
  - SpM Market Design and Behaviour V
  - SpM Advanced Public Economics
- b. One seminar and one import module<sup>1</sup> are selected in the specialisation section → the following modules can only be selected if they have not been completed in the specialisation section:
- SpM Taxation I
  - SpM Taxation II
  - SpM Selected Issues in Accounting & Taxation I
- c. Two seminars and no import modules<sup>1</sup> are selected in the specialisation section → the following modules can only be selected if they have not been completed in the specialisation section:
- SpM Taxation I
  - SpM Taxation II
  - SpM Selected Issues in Accounting & Taxation I

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<sup>1</sup> The group "Import Modules" in the specialisation section includes the courses offered by the Faculty of Law.

### **1.7 Modules with mid-term examinations**

Some modules have courses that only run for half a term and usually with twice the normal number of classes. For these modules, the term is divided into two roughly equal halves. In the fall, the mid-term usually ends at the beginning of December; in the spring, it is usually in the middle or at the end of May. Often, the examinations for these courses are held mid-term, enabling students to reduce their examination load at the end of term.

The information in the campus management system (KLIPS) regarding the dates of courses and examinations is relevant in this context.

## 2 Support for students

### 2.1 Calculation of the overall mark

The marks for core and advanced, supplementary and specialisation categories are calculated as the weighted arithmetic mean of the marks for the respective modules, based on the weighting system described in the annexes. In the case of end-of-module examinations consisting of several components, the mark for the module is calculated as specified in the annex.

The overall mark for the degree is calculated as the weighted arithmetic mean of the marks for the subject categories and the mark for the master's thesis. On the Business Administration programme, the weighting for the contributions to the overall mark is as follows:

- a) Mark for core and advanced section: 12 of 114 ECTS Credits
- b) Mark for specialisation section: 48 of 114 ECTS Credits
- c) Mark for supplementary section: 24 of 114 ECTS Credits
- d) Mark for master's thesis: 30 of 114 ECTS Credits

### 2.2 Rules for failed attempts

Students may retake module examinations that they have failed. The number of attempts is limited to three per module. Modules offered by faculties other than the Faculty of Management, Economics and Social Sciences ("WiSo Faculty") may be subject to different rules.

After failing an exam three times, the **WiSo Student Service Point (WiSSPo)** provides information regarding the possibility and the requirements to receiving additional resit attempts. If none of the first three examination attempts were failed due to cheating or to an offence, further two resit attempts can be granted at any point of the programme. Students who have accumulated at least 90 credit points can be granted a further additional attempt. If a student fails an examination in the two additional attempts and the extra attempt for students with 90 points or more, they are deemed to have failed the programme at the final attempt. Where a module examination consists of several components, the candidate must obtain a "bestanden" (pass) mark, or at least an "ausreichend (4,0)" (sufficient) mark, in all of the examination components. All components marked "mangelhaft (5,0)" or "nicht bestanden" (fail) must be retaken.

It is not possible to resit module examinations that have already been passed.

A failed master's thesis can be retaken once, with a new topic. Students must register for their second attempt within six months of the result of their first attempt being announced.

### 2.3 Subject-specific advice and examination advice

The **WiSSPo** provides general advice on studies, including the possibilities available and the requirements for all programmes offered by the WiSo Faculty. Further services include the issuing of transcripts of records in German and English, ranking certificates and letters of assignment to the appropriate term of the programme and the application for advanced / higher semester. The **WiSSPo** is also the first place to turn to for students with other questions and problems related to their studies. It can be contacted by phone, in person and, of course, e-mail. Please notice the opening hours and contact data on the website.

**Subject-specific advice** is provided during the designated times by the University's faculty members and associated teaching staff ("akademische Mitarbeiter/Innen") involved in the teaching on the programme. The designated times are announced by means of notices in the institutes and on the departments'/institutes' websites.

Legally binding information concerning examinations and examination procedures is provided by the **WiSo Faculty Examination Offices**.

### 2.4 Other sources of information and advice

**"KLIPS 2.0"** is the central campus management system of the University of Cologne. At the WiSo faculty, KLIPS 2.0 serves as a student organisation tool. Students should use it as an online course catalogue, for registration and deregistration of courses and examinations, as well as an overview of the complete study programme and calendar. Information on current dates and deadlines of the WiSo faculty, as well as video tutorials and FAQs about KLIPS can be found on the homepage of **WiSo-KLIPS-Support**. If you have further questions, feel free to contact WiSo-KLIPS-Support via **e-mail** ([klips-wiso@uni-koeln.de](mailto:klips-wiso@uni-koeln.de)). For account questions, contact the central **KLIPS support**.

International students who study at the WiSo Faculty for part of their programme can turn to the **International Relations Center** ("**Zentrum für Internationale Beziehungen**" or "**ZIB**") for help with any questions they have. Cologne University students preparing to study abroad can also contact the ZIB for support. The Center also runs a variety of summer schools, short programmes and Business English courses. The services, courses and people to contact can all be found on the website.

The Faculty's **Credit Transfer Centre (Zentrum für die Anrechnung auswärtiger Leistungen)** is responsible for recognising credits accumulated in other institutions. This applies both to credits students have gained at other higher education institutions in Germany or abroad prior to studying at the WiSo Faculty, and to (advance) transfer of credits that students plan to accumulate abroad or have already accumulated abroad as part of a WiSo Faculty programme. This system eliminates the need to make individual inquiries to depart-



ments/institutes and examination offices. Students can find out everything they need to know about the transfer process on the website.

The **WiSo Career Service** offers advice and support, in cooperation with other partners, for students from the WiSo Faculty looking for an internship or profession that is right for them. It also helps them as they plan their career and apply for jobs. In addition, the WiSo Career Service organises seminars, presentations and special events in cooperation with employers and external and internal experts. All of the necessary information can be found on the website.

The **WiSo IT Service** runs regular courses dealing with standard software and field-specific programmes.

Students who are having difficulties with their studies or their personal lives can seek help from the **Psychosocial Counselling Service** run by the Kölner Studentenwerk. In addition to counselling, it also provides advice on writing and learning skills plus support for pregnant students and students who have children.

A further service is **Nightline** Köln, the listening and information helpline run by students for students at all of Cologne's institutions of higher education.

The WiSo student council represents the interests of all students from the WiSo faculty. In addition to advice from fellow students it also provides a variety of useful services for studying at the WiSo faculty. Any information can be found at **wiso-buero.de** or by directly writing an email to **wiso-buero@uni-koeln.de**.

### 3 Curriculum and module descriptions

#### 3.1 Core and advanced section

In accordance with section 29(1), No. 1 of the Examination Regulations, the examination candidate must obtain 18 ECTS credits in the core and advanced section.

Group	Module	CP	CC/EC	Required	
Methodical Basics Accounting and Taxation	CM Management Skills	6	CC	6	18
	CM Econometrics <sup>1</sup>	6	EC	12	
	AM Empirical Methods	6	EC		
	SpM Empirical Methods and Data Analysis I	6	EC		
	SpM Empirical Methods and Data Analysis III	6	EC		
	CM Selected Methods in Economics	6	EC		
	CM Applied Econometrics (Business Administration)	6	EC		
	CM Microeconomics (Business Administration)	6	EC		
	CM Procedural and corporate law	6	EC		
	CM Basic Course Tax Law	6	EC		
	CM European Tax Law	6	EC		
	CM Specialisation in Company Law	6	EC		
	CM Tax Accounting Law	6	EC		
	CM Income Tax Law	6	EC		

<sup>1</sup> No examination registration possible, if the core module Econometrics I (1314BMEc01) has already been passed.

### 3.2 Specialisation section

In accordance with section 29(1), No. 2 of the Examination Regulations, the examination candidate must obtain 48 ECTS credits in the specialisation section.

Group	Module	CP	CC/ EC	Required
Fundamentals <sup>1</sup>	SpM Taxation I	6	EC	Min. 36
	SpM Taxation II	6	EC	
	SpM Controlling I	6	EC	
	SpM Controlling II	6	EC	
	SpM Accounting I	6	EC	
	SpM Accounting II	6	EC	
	SpM Advanced Accounting	6	EC	
	SpM Selected Issues in Accounting & Taxation I	6	EC	
	SpM Selected Issues in Accounting & Taxation II	6	EC	
	Specialisation Module Financial Accounting	12	EC	
Import Modules <sup>1</sup>	CM Indirect Taxation Law	6	EC	Max. 6
	CM Corporate Tax Law	6	EC	
	CM International Tax Law	6	EC	
	CM Selected Issues of Tax Law	6	EC	
Seminars <sup>1</sup>	SpM Practice Seminar	6	EC	Min. 6
	SpM Accounting & Taxation Seminar	6	EC	

<sup>1</sup> Please note the **information for selecting the specialisation sections** Accounting and Taxation, Controlling and Business Taxation. Only particular combinations in the Specialisation Section and Supplementary Section are possible.

### 3.3 Supplementary section

In accordance with section 29(1), No. 3 of the Examination Regulations, the examination candidate must obtain 24 ECTS credits in a sub-group of the supplementary section.

Group	Module	CP	CC/EC	Required
Accounting and Taxation <sup>1</sup>	SpM Taxation I	6	EC	24
	SpM Taxation II	6	EC	
	SpM Controlling I	6	EC	
	SpM Controlling II	6	EC	
	SpM Accounting II	6	EC	
	SpM Accounting I	6	EC	
	SpM Selected Issues in Accounting & Taxation I	6	EC	
	SpM Selected Issues in Accounting & Taxation II	6	EC	
	SpM Advanced Accounting	6	EC	
	Specialisation Module Finance 7	6	EC	
	SpM Market Design and Behaviour V	6	EC	
	SpM Advanced Public Economics	6	EC	
	SpM Empirical Methods and Data Analysis IV	6	EC	
Business Research	Specialisation Module Research in Finance (Research Track)	6	EC	24
	Specialisation module Selected Issues in Corporate Development II	6	EC	
	CM Advanced Mathematics	6	EC	
	CM Selected Methods in Economics	6	EC	
	AM Computational Methods <sup>2</sup>	6	EC	
	CM Advanced Microeconomics I	6	EC	
	CM Advanced Microeconomics II	6	EC	
	CM Advanced Macroeconomics I	6	EC	
	CM Advanced Macroeconomics II	6	EC	
	CM Advanced Econometrics I	6	EC	
	CM Advanced Econometrics II	6	EC	

Controlling <sup>1</sup>	SpM Controlling I	6	EC	24	
	SpM Controlling II	6	EC		
	SpM Advanced Accounting	6	EC		
	SpM Selected Issues in Accounting & Taxation I	6	EC		
	SpM Selected Issues in Accounting & Taxation II	6	EC		
	Specialisation Module Finance 7	6	EC		
	SpM Empirical Methods and Data Analysis IV	6	EC		
Corporate Development <sup>2</sup>	SpM Business Ethics	6	EC	Min. 12	24
	SpM Strategic Development	6	EC		
	SpM Strategic Human Resource Management	6	EC		
	SpM Strategic Management	6	EC		
Finance	Specialisation Module Financial Theory	12	EC	24	
	Specialisation Module Financial Institutions Management	12	EC		
	Specialisation Module Finance 2	6	EC		
	Specialisation Module Finance 5	6	EC		
	Specialisation Module Finance 7	6	EC		
	Specialisation module Finance 8	6	EC		
	Specialisation Module Value-Based Management in Insurance	6	EC		
	Specialisation Module Selected Issues in Finance I (6 LP)	6	EC		
Marketing	SpM Marketing in Specific Contexts I	6	EC	24	
	SpM Marketing in Specific Contexts II	6	EC		
	SpM Marketing in Specific Contexts III	6	EC		
	SpM Brand Management	6	EC		
	SpM Selected Issues in Marketing	6	EC		
	SpM Marketing Performance Management	6	EC		
	SpM Customer Management	6	EC		
Eco- no-	SpM Empirical Methods and Data Analysis I	6	EC	24	
	SpM Empirical Methods and Data Analysis III	6	EC		

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	SpM Empirical Methods and Data Analysis IV	6	EC	
	SpM Empirical Methods and Data Analysis V	6	EC	
	Specialisation Module Seminar Statistics and Econometrics	6	EC	
	CM Econometrics <sup>3</sup>	6	EC	
	AM Empirical Methods	6	EC	
Supply Chain Management	SpM Supply Chain Strategy	6	EC	24
	SpM Supply Chain Innovation	6	EC	
	SpM Selected Issues in Behavioural Supply Chain Management	6	EC	
	SpM Supply Chain Operations	6	EC	
	Specialisation Module Operative Supply Chain Planning	6	EC	
	Specialisation Module Project Management	6	EC	
	SpM Selected Issues in Supply Chain Management	6	EC	
Business Taxation <sup>1</sup>	SpM Taxation I	6	EC	24
	SpM Taxation II	6	EC	
	SpM Selected Issues in Accounting & Taxation II	6	EC	
	CM Indirect Taxation Law	6	EC	
	CM Corporate Tax Law	6	EC	
	CM International Tax Law	6	EC	
	CM Selected Issues of Tax Law	6	EC	
	SpM Market Design and Behaviour V	6	EC	
	SpM Advanced Public Economics	6	EC	
Studies Abroad	Studies Abroad I (Master)	12	CC	24
	Studies Abroad II (Master)	12	CC	

<sup>1</sup> Please note the information for choosing the specialisation sections Accounting and Taxation, Controlling and Business Taxation. Only particular combinations in the Specialisation Section and Supplementary Section are possible.

<sup>2</sup> No examination registration possible, if the core module Methods (1289BMMe00) has already been passed.

<sup>3</sup> No examination registration possible, if the core module Econometrics I (1314BMEc01) has already been passed.

### **3.4 Extracurricular course programme**

In addition to their regular studies Master's students have the opportunity to take part in extra-curricular courses, in which both academic and vocational skills are taught. Thus it can have an academic and a professional orientation, which serve the development of professional competences. The extracurricular course programme intends to promote and impart competences that go beyond specialist knowledge or concern basic scientific or personal attitudes: scientific curiosity, systematic and analytical thinking, dealing with complexity, solution-orientation and other skills, e.g. the ability to work in a team and foreign language skills. The extracurricular course programme is offered jointly by the faculties and the Professional Centre of the University of Cologne and enables students to pursue their own additional interests, to gain insights into other subjects and faculties, to attend events of social importance, to acquire professionally relevant skills and to attend language courses. In addition, students are offered learning and study aids as part of the extracurricular programme, e.g. for scientific work or literature research. Extracurricular courses are not credited, but the participation is noted on the transcript of records.

### 3.5 Master's thesis

The master's thesis, which carries 30 ECTS Credits, is written towards the end of the programme. It is intended to show that the student is capable of conducting academic work on and reflecting on a specific problem related to the subject matter covered on the programme, using the necessary methods and within a specified period. The topic of the master's thesis on the Business Administration programme must come from the specialisation section or from the subject group taken by the candidate in the supplementary section. If the topic relates to the supplementary section, the candidate must already have accumulated 18 ECTS Credits in said supplementary section.

Group master's theses are also permitted provided a clear distinction between and assessment of each candidate's contribution is possible. Objective criteria that make a clear distinction possible, such as sections, page numbers or topics, are used to indicate which student made which contribution. The total workload required of each group member must exceed the requirements for individual masters' theses to an appropriate extent. The difficulty and content of a group thesis must meet the same requirements as for theses undertaken individually and independently. The contribution made by each individual must meet the requirements for masters' theses.

To register to do their master's thesis, students must have accumulated a minimum of 60 ECTS Credits. They may take no longer than six months to write the thesis. More detailed information on master's theses can be found in the **Examination Regulations**.



### 3.6 Module descriptions

#### 3.6.1 Core and Advanced Section Accounting and Taxation

<b>Core Module Management Skills</b>					
<b>Module Code</b> 1011BMMS00	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b>		<b>Contact Hours</b>	<b>Self-Studies</b>	<b>Course Language</b>
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Models of leadership, communication, presentation, planning, analysis and reflection</li> <li>• Rules and techniques for and phases of leadership, communication, presentation, planning, analysis or reflection</li> <li>• Requirements, influencing factors and make-or-break criteria concerning the social and methodical aspects of management tasks</li> <li>• Disruptive factors and difficulties in the performance of management tasks.</li> <li>• Typical management task situations</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse the social and methodical aspects of management tasks in companies for specific situations. ... can distinguish between and analyse the various management task functions in the areas of leadership, communication, presentation, planning, analysis and reflection. ... define the necessary analytical and organisational tasks within one area of management. ... analyse the requirements for typical management skills from the perspective of one area of management. ... compare suitable approaches and theories based on situational requirements. ... select suitable methods and practise managing the situation using those methods. ... reflect on and assess their own actions and those of others and identify development potential. ... identify any additional requirements and suggest ways of enhancing specific methods. ... engage in academic discourse.				
<b>4</b>	<b>Teaching and Learning Methods</b> seminar				
<b>5</b>	<b>Module Entry Requirements</b> no recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Combined examination: PRES, TP				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the combined examination.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development Master of Science Business Administration - Finance: Core and Advanced Section Finance Master of Science Business Administration - Marketing: Core and Advanced Section Marketing Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management
<b>9</b>	<b>Module Manager</b> AD Dr. Johannes Antweiler
<b>10</b>	<b>Miscellaneous</b> A range of seminars are offered, each focusing on different aspects of management skills.

<b>CM Econometrics</b>					
<b>Module Code</b> 1314MBECO1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Econometrics		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Linear regression model</li> <li>• Least squares (LS) method and generalized least squares (GLS) method</li> <li>• Endogeneity and instrumental variable (IV) method</li> <li>• Maximum likelihood (ML) method</li> <li>• Models for limited dependent variables</li> <li>• Time series models</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods.</li> <li>... analyse current questions and challenges.</li> <li>... collect and analyse data material for selected scientific questions using quantitative / qualitative methods.</li> <li>... justify and defend (independently developed) positions or problem solutions.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> no recommendation				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <p>Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management</p> <p>Master of Science Economics: Core and Advanced Section Economics</p> <p>Master of Arts Regionalstudien China - Volkswirtschaftslehre: Economics Master Regional Studies China</p> <p>Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Arts Politikwissenschaft: Supplementary Section Political Science</p> <p>Master of Science Business Administration - Finance: Core and Advanced Section Finance Supplementary Section Finance</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Marketing:</p>				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Marketing: Core and Advanced Section Marketing Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Economics Master Regional Studies Eastern Europe Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Economics Master Regional Studies Latin America</p>
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Roman Liesenfeld
<b>10</b>	<b>Miscellaneous</b>

<b>AM Empirical Methods</b>					
<b>Module Code</b> 1314MAEMT1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Empirical Methods		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Principles of modern data analysis</li> <li>• Parametric and nonparametric statistical inference</li> <li>• Causal Inference</li> <li>• Specialized econometric tools</li> <li>• Machine learning and big-data methods</li> <li>• Classification methods</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... use techniques of scientific work and good scientific practice.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: BM Econometrics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Regionalstudien China - Volkswirtschaftslehre: Economics Master Regional Studies China Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Core and Advanced Section Finance Supplementary Section Finance Master of Science Information Systems:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Information Systems  Master of Science Business Administration - Marketing:  Supplementary Section Marketing  Master of Science Business Administration - Corporate Development:  Supplementary Section Corporate Development  Master of Science Business Administration - Accounting and Taxation:  Supplementary Section Accounting and Taxation  Master of Science Business Administration - Marketing:  Core and Advanced Section Marketing  Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre:  Economics Master Regional Studies Eastern Europe  Master of Science Business Administration - Corporate Development:  Core and Advanced Section Corporate Development  Master of Science Business Administration - Accounting and Taxation:  Core and Advanced Section Accounting and Taxation  Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre:  Economics Master Regional Studies Latin America</p>
<b>9</b>	<p><b>Module Manager</b>  Univ.-Prof. Dr. Jörg Breitung</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>SpM Empirical Methods and Data Analysis I</b>					
<b>Module Code</b> 1314MSEMD1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Statistical Inference b) Topics in Econometrics and Statistics I		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Foundations of probability theory</li> <li>• Theory of point estimation and estimation techniques (e.g. maximum likelihood)</li> <li>• Theory of hypothesis testing and selected tests</li> <li>• Interval estimation</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialised theories / methods.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: solid basic knowledge of probability theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Core and Advanced Section Finance Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Marketing: Core and Advanced Section Marketing				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Dominik Wied
<b>10</b>	<b>Miscellaneous</b>



<b>SpM Empirical Methods and Data Analysis III</b>					
<b>Module Code</b> 1314MSEMD3	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Time Series Econometrics b) Stochastic Models and Processes c) Topics in Econometrics and Statistics III		<b>Contact Hours</b> a) 45h b) 45h c) 45h	<b>Self-Studies</b> a) 135h b) 135h c) 135h	<b>Course Language</b> a) English b) English c) English
<b>2</b>	<p><b>Module Content</b></p> <p>a) Time Series Econometrics:</p> <ul style="list-style-type: none"> <li>• ARMA Models</li> <li>• State-Space Models</li> <li>• Models for Non-Stationary Time Series</li> <li>• Multivariate Time Series Models</li> <li>• Non-Stationarity in Multivariate Time Series</li> </ul> <p>b) Stochastic Models and Processes:</p> <ul style="list-style-type: none"> <li>• Deepening topics in statistical inference</li> <li>• bootstrap</li> <li>• nonparametric density estimation</li> <li>• nonparametric tests (e.g. for independence)</li> <li>• Brownian motions</li> <li>• Poisson processes</li> <li>• Markov processes</li> </ul> <p>Course c) Topics in Econometrics and Statistics III will be offered if available.</p>				
<b>3</b>	<p><b>Learning Objectives</b></p> <p>Students...</p> <p>... understand advanced, specialized theories / methods.</p> <p>... analyse current questions and challenges.</p> <p>... collect and analyse data material for selected scientific questions using quantitative / qualitative methods.</p>				
<b>4</b>	<p><b>Teaching and Learning Methods</b></p> <p>lecture</p> <p>practice</p>				
<b>5</b>	<p><b>Module Entry Requirements</b></p> <p>Recommendation: Solid basic knowledge of probability theory</p>				
<b>6</b>	<p><b>Mode of End-Of-Module Examination</b></p> <p>Written test: WT (90)</p>				
<b>7</b>	<p><b>Prerequisites for Awarding of Credit Points</b></p> <p>Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.</p>				
<b>8</b>	<p><b>Other Programmes that Use the Module</b></p> <p>Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management</p>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Economics:  Specialization Section Economics  Supplementary Section</p> <p>Master of Arts Politikwissenschaft:  Supplementary Section Political Science</p> <p>Master of Science Business Administration - Finance:  Core and Advanced Section Finance  Supplementary Section Finance</p> <p>Master of Science Information Systems:  Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Marketing:  Supplementary Section Marketing</p> <p>Master of Science Business Administration - Corporate Development:  Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation:  Supplementary Section Accounting and Taxation</p> <p>Master of Science Business Administration - Marketing:  Core and Advanced Section Marketing</p> <p>Master of Science Economic Research:  Specialization Section Economic Research  Supplementary Section Economic Research</p> <p>Master of Science Business Administration - Corporate Development:  Core and Advanced Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation:  Core and Advanced Section Accounting and Taxation</p>
<b>9</b>	<p><b>Module Manager</b>  Univ.-Prof. Dr. Dominik Wied</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>CM Selected Methods in Economics</b>					
<b>Module Code</b> 1289MBEXE1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Experimental Methods		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Experimental Methods in economics</li> <li>• Experimental designs</li> <li>• Analysing experimental data</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area of experimental Economics.</li> <li>... analyse current questions and challenges in the area of Microeconomics.</li> <li>... assess and discuss findings and research results of specialized methods.</li> <li>... analyse data for selected scientific questions using quantitative methods.</li> <li>... present scientific results in a way that is appropriate for the target audience.</li> <li>... critically evaluate current social developments and develop alternative solutions.</li> <li>... use techniques of scientific work and good scientific practice.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Bachelor Level Microeconomics, Macroeconomics, Mathematics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Core and Advanced Section Supply Chain Management</li> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Supplementary Section Finance</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Business Administration - Accounting and Taxation:                             <ul style="list-style-type: none"> <li>Supplementary Section Accounting and Taxation</li> </ul> </li> <li>Master of Arts Politikwissenschaft:                             <ul style="list-style-type: none"> <li>Supplementary Section Political Science</li> </ul> </li> <li>Master of Science Sociology and Social Research:                             <ul style="list-style-type: none"> <li>Supplementary Section Sociology and Social Research</li> </ul> </li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Finance: Core and Advanced Section Finance Master of Science Business Administration - Marketing: Core and Advanced Section Marketing Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Michael Krause, Ph.D.
<b>10</b>	<b>Miscellaneous</b>

<b>CM Applied Econometrics (Business Administration)</b>					
<b>Module Code</b> 1289MBAEC1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Applied Econometrics (Master Business Administration)		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Statistical Foundations and Testing</li> <li>• Experiments and RCTs</li> <li>• Regression (OLS, dummy variables, omitted variable bias, nonlinear models, binary dependent variables)</li> <li>• Instrumental Variables</li> <li>• Regression Discontinuity</li> <li>• Panel data (Fixed effects, differences-in-differences)</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area of labour markets.</li> <li>... assess and discuss findings and research results of specialized theories / methods.</li> <li>... collect and analyse data material for selected scientific questions using quantitative / qualitative methods.</li> <li>... justify and defend (independently developed) positions or problem solutions.</li> <li>... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists.</li> <li>... develop work processes for real problems and challenges.</li> <li>... use techniques of scientific work and good scientific practice.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Knowledge of basic econometrics and statistics, basic knowledge of R				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management Master of Science Business Administration - Finance: Core and Advanced Section Finance Master of Science Business Administration - Marketing: Core and Advanced Section Marketing Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Pia Pinger
<b>10</b>	<b>Miscellaneous</b>

<b>CM Microeconomics (Business Administration)</b>					
<b>Module Code</b> 1289MBMBA1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Microeconomics: Game Theory		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Non-cooperative Game Theory</li> <li>• Normal form games</li> <li>• Extensive form games, with complete and incomplete information</li> <li>• Finitely and infinitely repeated games</li> <li>• Cooperative Game Theory</li> <li>• Core, Shapley-value, bargaining problem</li> <li>• Evolutionary game theory</li> <li>• Social choice theory, voting</li> <li>• Condorcet-paradox, Arrow-theorem</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in the area of Game Theory. ... assess and discuss findings and research results of specialized methods. ... analyse data for selected scientific questions using quantitative methods. ... communicate continuously and purposefully in diverse teams. ... critically evaluate current social developments and develop alternative solutions. ... use techniques of scientific work and good scientific practice.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Bachelor Level Microeconomics, Macroeconomics, Mathematics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management Supplementary Section Supply Chain Management Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Arts Regionalstudien China - Volkswirtschaftslehre:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Economics Master Regional Studies China</p> <p>Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Core and Advanced Section Finance</p> <p>Master of Science Business Administration - Marketing: Core and Advanced Section Marketing</p> <p>Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Economics Master Regional Studies Eastern Europe</p> <p>Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation</p> <p>Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Economics Master Regional Studies Latin America</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr.' Bettina Rockenbach</p>
<b>10</b>	<p><b>Miscellaneous</b></p>



<b>CM Procedural and corporate law</b>					
<b>Module Code</b> 1015MBVGR1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Basic Course Commercial and Corporate Law b) Tax Procedure Law for Accounting and Taxation		<b>Contact Hours</b> a) 60h b) 60h	<b>Self-Studies</b> a) 120h b) 120h	<b>Course Language</b> a) German b) German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Commercial law (especially the German concept of a “Kaufmann”, commercial register, trading companies, power of “Prokura” and commercial transactions)</li> <li>• Corporate law (especially the German concepts of a civil law partnership, company and general commercial partnership)</li> <li>• Tax procedure law</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... gain an overview of the legal framework and key points of tax procedure or corporate law. ... analyse the functions and structural principles of these areas of law, focusing on selected topics (commercial law: the German concept of a “Kaufmann”, commercial register, power of “Prokura”, company law and commercial sale; corporate law: organisational and liability structures of partnerships, tax procedure law). ... critically examine how supreme court rulings interpret and evolve the legal framework for these areas of law. ... thus develop the ability to devise appropriate solutions to cases with which they were previously unfamiliar.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Joachim Hennrichs Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM Basic Course Tax Law</b>					
<b>Module Code</b> 1015MBGKS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Basic Course Tax Law		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Basic law</li> <li>• Income Tax Act</li> <li>• Constitutional issues with case solutions</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM European Tax Law</b>					
<b>Module Code</b> 1015MBESR1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> European Tax Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• European tax law</li> <li>• Guidelines</li> <li>• Case law of the European court of justice</li> <li>• Basic freedoms</li> <li>• Tax competition</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... deal with the growing importance of European law for tax practice, taking into account the dogmatic foundations. ... discuss the influence of European law on indirect taxation law. ... discuss tax harmonisation in the European area. ... discuss the case law of the European Court of Justice on the application of the fundamental freedoms and the prohibition of state aid and their influence on the taxation of natural persons and companies. ... discuss tax competition in Europe and measures to curb it.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> Basic knowledge of income tax law, corporate tax law and international tax law.				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM Specialisation in Company Law</b>					
<b>Module Code</b> 1015MBVIG1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Specialisation in Company Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Partnership law</li> <li>• Law of corporations, in particular the law of the GmbH and AG</li> <li>• Formation, organisation and termination of a capital company, depending on its legal form</li> <li>• Liability and capital structure system of the law on corporations</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of corporate law. ... receive substantive skills for understanding corporate law. ... learn how to solve new cases by applying the technical and methodological skills acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Barbara Grunewald				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM Tax Accounting Law</b>					
<b>Module Code</b> 1015MBBIL1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Tax Accounting Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• German Commercial Code</li> <li>• German Fiscal Code/Income Tax Act/Valuation Act</li> <li>• International accounting standards</li> <li>• Tax accounting legal issues</li> <li>• Case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire methodological competence in the area of tax accounting law. ... acquire subject expertise to deepen their understanding of tax accounting law. ... learn how to solve new cases using the subject expertise and methodological competence they have acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Joachim Hennrichs				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM Income Tax Law</b>					
<b>Module Code</b> 1015MBEKR1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Income Tax Law		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Income Tax Act</li> <li>• Income tax law issues</li> <li>• Case solutions</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... assess the history and systematics of income tax law. ... discuss personal income tax liability and the income tax assessment basis. ... master the determination of income, the delimitation of income types and personal deductions. ... deal with international and European legal aspects of income tax. ... present procedural aspects.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

### 3.6.2 Specialisation Section Accounting and Taxation

<b>SpM Taxation I</b>					
<b>Module Code</b> 1016MSTAX1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Taxation of Companies I		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Business taxation</li> <li>• Taxation of different legal structures (partnerships and corporations)</li> <li>• Choice of legal structure</li> <li>• International business taxation</li> <li>• Double taxation and anti-tax avoidance legislation</li> <li>• Case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	<b>Module Manager</b> Univ.-Prof. Dr. Michael Overesch
10	<b>Miscellaneous</b>



<b>SpM Taxation II</b>					
<b>Module Code</b> 1016MSTAX2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Taxation of Companies II		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Corporate tax planning</li> <li>• Tax planning in the case of mergers and acquisitions</li> <li>• Tax planning in the case of international company structures</li> <li>• Taxation and change of corporate form</li> <li>• Case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: SpM Taxation I				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Michael Overesch
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Controlling I</b>					
<b>Module Code</b> 1016MSCON1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Operative Controlling (1. Term)		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Fundamentals of controlling</li> <li>• Theory, strategies and methods to support controlling activities</li> <li>• Controlling instruments</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area of operative controlling.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists.</li> <li>... develop work processes for real problems and challenges.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Economics:                             <ul style="list-style-type: none"> <li>Supplementary Section</li> </ul> </li> <li>Master of Science Gesundheitsökonomie:                             <ul style="list-style-type: none"> <li>Supplementary Section Health Economics</li> </ul> </li> <li>Master of Science International Management:                             <ul style="list-style-type: none"> <li>Supplementary Section International Management</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Supplementary Section Finance</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:                             <ul style="list-style-type: none"> <li>Supplementary Section Business Education</li> </ul> </li> </ul>				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg
<b>10</b>	<b>Miscellaneous</b> This course ends in the middle of the semester (1. term). The exam is offered at the end of the course.

<b>SpM Controlling II</b>					
<b>Module Code</b> 1016MSCON2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Strategic Controlling (2. Term)		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Introduction to strategic controlling</li> <li>• Conventional cost management instruments</li> <li>• More recent cost management instruments</li> <li>• Benchmarking</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in the area of strategic controlling. ... communicate continuously and purposefully in diverse teams. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie: Supplementary Section Health Economics Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg
<b>10</b>	<b>Miscellaneous</b> This course starts in the middle of the semester (2. term). The exam is offered at the end of the course.

<b>SpM Accounting I</b>					
<b>Module Code</b> 1016MSACC1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Sustainability Reporting		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Conceptual and Institutional Background</li> <li>• General Requirements</li> <li>• Reporting on Governance Issues</li> <li>• Reporting on Environmental Issues</li> <li>• Reporting on Social Issues</li> <li>• Preparing Sustainability Reports</li> <li>• Assuring Sustainability Reports</li> <li>• Analyzing Sustainability Reports</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in the area of sustainability/ESG reporting. ... analyse current questions and challenges in the area of sustainability/ESG reporting. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... critically evaluate current social developments and develop alternative solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Informatik: Anwendungsfeld Master of Science Geographie: Wahlpflichtfach Management & Social Sciences				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Economics: Supplementary Section Management &amp; Social Sciences</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation</p>
<b>9</b>	<p><b>Module Manager</b> Prof. Dr. Maximilian A. Müller</p>
<b>10</b>	<p><b>Miscellaneous</b> The examination is offered in every term.</p>



<b>SpM Accounting II</b>					
<b>Module Code</b> 1016MSACC2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> International Accounting		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Theoretical as well as institutional foundations of IFRS</li> <li>• IASB-Framework</li> <li>• Recognition and measurement of different classes of assets and liabilities</li> <li>• Special issues of individual and consolidated IFRS reports</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area international accounting.</li> <li>... analyse current questions and challenges in the area of uninternational accounting.</li> <li>... gain confidence in reporting according to international financial reporting standards (IFRS) with respect to recognition as well as measurement issues.</li> <li>... acquire knowledge enabling them to interpret IFRS in light of their principle-based character.</li> <li>... solve new problems and cases, using the subject-related and methodological competence taught in the module.</li> <li>... apply business valuation concepts within the framework of IFRS accounting.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Economics: Supplementary Section</li> <li>Master of Science Business Administration - Finance: Supplementary Section Finance</li> <li>Master of Science Information Systems: Supplementary Section Information Systems</li> <li>Master of Science Business Administration - Marketing: Supplementary Section Marketing</li> <li>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</li> <li>Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation</li> </ul>				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> N. N.
<b>10</b>	<b>Miscellaneous</b> The examination is offered in every term.

<b>SpM Advanced Accounting</b>					
<b>Module Code</b> 1016MSAAC1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Value-based Controlling		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Basics of value-based controlling (including traditional financial indicators)</li> <li>• Characteristics of capital markets</li> <li>• Effect of capital structure on business value</li> <li>• Shareholder value approach</li> <li>• Discounted cash flow (DCF) method</li> <li>• Value-based indicators and their steering</li> <li>• Working capital management, especially cash management</li> <li>• Risk measurement and risk management</li> <li>• Implementation of a value-based strategy</li> <li>• The Ohlson model</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect, systematize and synthesize independently literature on selected scientific questions. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment and financing				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie:				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Health Economics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p> <p>Master of Science Business Administration - Marketing: Specialization Section Marketing</p> <p>Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>SpM Selected Issues in Accounting &amp; Taxation I</b>					
<b>Module Code</b> 1016MSSIS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Tax Accounting b) Financial Service and Real Estate Taxation c) Taxation of Family Business d) Selected Issues in Controlling I e) Annual Audit f) Special Audits		<b>Contact Hours</b> a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	<b>Self-Studies</b> a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	<b>Course Language</b> a) English b) English c) German d) English e) German f) German
<b>2</b>	<b>Module Content</b> Selected Issues in managerial accounting, financial accounting, auditing or business taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination: Two lectures must be taken. The exam covers the content of two lectures.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Selected Issues in Accounting &amp; Taxation II</b>					
<b>Module Code</b>	<b>Workload</b>	<b>ECTS Credits</b>	<b>Module Language</b>	<b>Module Availability</b>	<b>Duration</b>
1016MSSIS2	180h	6	German and English	every 2nd term - winter term	1 Term
<b>1</b>	<b>Courses</b> a) International Tax Planning b) Taxation of Corporate Groups c) Consolidated Balance Sheets d) Selected Issues in Business Valuation e) Selected Issues in Controlling II		<b>Contact Hours</b> a) 30h b) 30h c) 30h d) 30h e) 30h	<b>Self-Studies</b> a) 60h b) 60h c) 60h d) 60h e) 60h	<b>Course Language</b> a) English b) German c) German d) German e) English
<b>2</b>	<b>Module Content</b> Selected Issues in managerial accounting, financial accounting, auditing , business valuation or business taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Specialisation Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation				
<b>10</b>	<b>Miscellaneous</b>				

<b>Specialisation Module Financial Accounting</b>					
<b>Module Code</b> 1016SMFA00	<b>Workload</b> 360h	<b>ECTS Credits</b> 12	<b>Module Language</b> English	<b>Module Availability</b> irregular	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Financial Accounting		<b>Contact Hours</b> 90h	<b>Self-Studies</b> 270h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Conceptual Framework and Financial Statements</li> <li>• Recording Business Transactions</li> <li>• Accrual Accounting</li> <li>• Presentation of Financial Statements</li> <li>• Internal Control, Cash, and Receivables</li> <li>• Inventory</li> <li>• Property, Plant &amp; Equipment and Intangibles</li> <li>• Investment and International Operations</li> <li>• Liabilities</li> <li>• Shareholders' Equity</li> <li>• The Statement of Cash Flows</li> <li>• Financial Statement Analysis and Valuation</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... explain how the different financial statements fit together and illustrate the purpose of the underlying concepts, assumptions, principals and financial accounting objectives. ... distinguish between who develops the standards, who enforces them, who applies them and who uses them with the aim to assess how the legal environment, relevant institutions and stakeholders affect financial statements. ... prepare financial statements under IFRS, i.e., record transactions and apply IFRS recognition and measurement rules. ... analyze and evaluate what financial statements tell about a business, i.e., analyze financial statements to assess a firm's current and future performance and risks. ... evaluate how accounting discretion (e.g., accounting choices) affects financial statements and determine potential implications for decision-making. ... identify, interpret and use relevant information in financial statements for decision-making in financial statement analysis and valuation. ... Financial statements are the most important source of information about the financial performance of firms for shareholders, lenders, potential investors and other stakeholders such as employees, suppliers, customers, the government, the media and the general public.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> No recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation:				



	Specialization Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Prof. Dr. Michael Stich
<b>10</b>	<b>Miscellaneous</b> The module closely follows: Financial Accounting: Global Edition: International Financial Reporting Standards by Harrison, Horngren, Thomas, Suwardy (Pearson Higher Education/Prentice Hall, London, 9th edition) • Further readings Financial Accounting: An Introduction by Weetman (Financial Times/Prentice Hall Publishing, 6th edition) Financial Accounting: An Introduction to Concepts, Methods and Uses, by Weil, Schipper and Francis (Thomson Learning, South-Western, 14th edition) Financial Statement Analysis and Security Valuation by Penman (Irwin/McGraw-Hill, New York, 5th edition) • You will learn the concepts and apply them through examples, textbook cases and financial statements of real companies. • You are encouraged to read the financial press and share topics related to the material covered in class. • <a href="http://www.accounting.uni-koeln.de">www.accounting.uni-koeln.de</a>

<b>CM Indirect Taxation Law</b>					
<b>Module Code</b> 1015MBRIS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Indirect Taxation Law		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> • Indirect taxes				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM Corporate Tax Law</b>					
<b>Module Code</b> 1015MBUSR1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Corporate Tax Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Income Tax Act</li> <li>• Corporation Tax Act</li> <li>• Trade Tax Act</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM International Tax Law</b>						
<b>Module Code</b> 1015MBISR1		<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> International Tax Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German	
<b>2</b>	<b>Module Content</b> • Foreign Tax Act • Double Taxation Convention					
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of international tax law. ... receive content-related skills for understanding international tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired.					
<b>4</b>	<b>Teaching and Learning Methods</b> lecture					
<b>5</b>	<b>Module Entry Requirements</b> none					
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)					
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination					
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation					
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey					
<b>10</b>	<b>Miscellaneous</b> Language: german					

<b>CM Selected Issues of Tax Law</b>					
<b>Module Code</b> 1015MBAFS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Selected Issues of Tax Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> Selected Issues of Tax Law				
<b>3</b>	<b>Learning Objectives</b> Students... ... deepen their knowledge in special areas of tax law. ... acquire competence in the areas of group tax law and reorganisation tax law. ... deal with the special tax features of the taxation of groups of companies in the subject Group Tax Law. ... deal with the various transformation processes in the subject Reorganisation Tax Law. ... receive an overview of the tax treatment of mergers, splits, contributions, conversions, accruals, share swaps and international conversions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: basic knowledge of income tax law and corporate tax law				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>SpM Practice Seminar</b>					
<b>Module Code</b> 1016MSPRX1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Applied Seminar Business Taxation b) Applied Seminar Financial Accounting c) Applied Seminar Managerial Accounting		<b>Contact Hours</b> a) 60h b) 60h c) 60h	<b>Self-Studies</b> a) 120h b) 120h c) 120h	<b>Course Language</b> a) German b) German c) English
<b>2</b>	<b>Module Content</b> Current topics in the field of managerial accounting or financial accounting or taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... collect and analyse data / information for selected scientific questions using quantitative / qualitative methods. ... collect, systematize and synthesize independently literature on selected scientific questions. ... write an academic paper on a selected topic. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... present scientific results in a way that is appropriate for the target audience. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... develop work processes for real problems and challenges. ... use techniques of scientific work and good scientific practice.				
<b>4</b>	<b>Teaching and Learning Methods</b> seminar				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Combined examination: PRES, TP				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination of one course. A course is to be attended; the examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation				
<b>10</b>	<b>Miscellaneous</b>				

<b>SpM Accounting &amp; Taxation Seminar</b>					
<b>Module Code</b> 1016MSATS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Seminar Business Taxation b) Seminar Financial Accounting c) Seminar Managerial Accounting		<b>Contact Hours</b> a) 30h b) 30h c) 30h	<b>Self-Studies</b> a) 150h b) 150h c) 150h	<b>Course Language</b> a) German b) German c) English
<b>2</b>	<b>Module Content</b> Current topics in the field of managerial accounting or financial accounting or taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... collect and analyse data / information for selected scientific questions using quantitative / qualitative methods. ... collect, systematize and synthesize independently literature on selected scientific questions. ... write an academic paper on a selected topic and achieve thereby their own scientific contribution. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with specialists. ... present scientific results in a way that is appropriate for the target audience. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... use techniques of scientific work and good scientific practice.				
<b>4</b>	<b>Teaching and Learning Methods</b> seminar				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Combined examination: PRES, TP				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination of one course. A course is to be attended; the examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation				
<b>10</b>	<b>Miscellaneous</b>				

### 3.6.3 Supplementary Section Accounting and Taxation

<b>SpM Taxation I</b>					
<b>Module Code</b> 1016MSTAX1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Taxation of Companies I		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Business taxation</li> <li>• Taxation of different legal structures (partnerships and corporations)</li> <li>• Choice of legal structure</li> <li>• International business taxation</li> <li>• Double taxation and anti-tax avoidance legislation</li> <li>• Case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation				



BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Michael Overesch
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Taxation II</b>					
<b>Module Code</b> 1016MSTAX2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Taxation of Companies II		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Corporate tax planning</li> <li>• Tax planning in the case of mergers and acquisitions</li> <li>• Tax planning in the case of international company structures</li> <li>• Taxation and change of corporate form</li> <li>• Case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: SpM Taxation I				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Michael Overesch
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Controlling I</b>					
<b>Module Code</b> 1016MSCON1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Operative Controlling (1. Term)		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Fundamentals of controlling</li> <li>• Theory, strategies and methods to support controlling activities</li> <li>• Controlling instruments</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area of operative controlling.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists.</li> <li>... develop work processes for real problems and challenges.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management</li> <li>Master of Science Business Administration - Marketing: Supplementary Section Marketing</li> <li>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</li> <li>Master of Science Economics: Supplementary Section</li> <li>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</li> <li>Master of Science International Management: Supplementary Section International Management</li> <li>Master of Science Business Administration - Finance: Supplementary Section Finance</li> <li>Master of Science Information Systems: Supplementary Section Information Systems</li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg
<b>10</b>	<b>Miscellaneous</b> This course ends in the middle of the semester (1. term). The exam is offered at the end of the course.

<b>SpM Controlling II</b>					
<b>Module Code</b> 1016MSCON2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Strategic Controlling (2. Term)		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Introduction to strategic controlling</li> <li>• Conventional cost management instruments</li> <li>• More recent cost management instruments</li> <li>• Benchmarking</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area of strategic controlling.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists.</li> <li>... develop work processes for real problems and challenges.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management</li> <li>Master of Science Business Administration - Marketing: Supplementary Section Marketing</li> <li>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</li> <li>Master of Science Economics: Supplementary Section</li> <li>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</li> <li>Master of Science International Management: Supplementary Section International Management</li> <li>Master of Science Business Administration - Finance: Supplementary Section Finance</li> <li>Master of Science Information Systems: Supplementary Section Information Systems</li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:</li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg
<b>10</b>	<b>Miscellaneous</b> This course starts in the middle of the semester (2. term). The exam is offered at the end of the course.

<b>SpM Accounting II</b>					
<b>Module Code</b> 1016MSACC2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> International Accounting		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Theoretical as well as institutional foundations of IFRS</li> <li>• IASB-Framework</li> <li>• Recognition and measurement of different classes of assets and liabilities</li> <li>• Special issues of individual and consolidated IFRS reports</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area international accounting.</li> <li>... analyse current questions and challenges in the area of uninternational accounting.</li> <li>... gain confidence in reporting according to international financial reporting standards (IFRS) with respect to recognition as well as measurement issues.</li> <li>... acquire knowledge enabling them to interpret IFRS in light of their principle-based character.</li> <li>... solve new problems and cases, using the subject-related and methodological competence taught in the module.</li> <li>... apply business valuation concepts within the framework of IFRS accounting.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Economics: Supplementary Section</li> <li>Master of Science Business Administration - Finance: Supplementary Section Finance</li> <li>Master of Science Information Systems: Supplementary Section Information Systems</li> <li>Master of Science Business Administration - Marketing: Supplementary Section Marketing</li> <li>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</li> <li>Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation</li> </ul>				



BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> N. N.
<b>10</b>	<b>Miscellaneous</b> The examination is offered in every term.

<b>SpM Accounting I</b>					
<b>Module Code</b> 1016MSACC1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Sustainability Reporting		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Conceptual and Institutional Background</li> <li>• General Requirements</li> <li>• Reporting on Governance Issues</li> <li>• Reporting on Environmental Issues</li> <li>• Reporting on Social Issues</li> <li>• Preparing Sustainability Reports</li> <li>• Assuring Sustainability Reports</li> <li>• Analyzing Sustainability Reports</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in the area of sustainability/ESG reporting. ... analyse current questions and challenges in the area of sustainability/ESG reporting. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... critically evaluate current social developments and develop alternative solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Informatik: Anwendungsfeld Master of Science Geographie: Wahlpflichtfach Management & Social Sciences				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Economics: Supplementary Section Management &amp; Social Sciences</p> <p>Master of Science Mathematik: Economics Sciences</p> <p>Master of Science Wirtschaftsmathematik: Economics Sciences</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Ergänzungsbereich Wirtschaftspädagogik</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Ergänzungsbereich Business Administration</p> <p>Master of Science Business Administration - Accounting and Taxation: Specialisation Section Accounting and Taxation</p>
<b>9</b>	<p><b>Module Manager</b> Prof. Dr. Maximilian A. Müller</p>
<b>10</b>	<p><b>Miscellaneous</b> The examination is offered in every term.</p>

<b>SpM Selected Issues in Accounting &amp; Taxation I</b>					
<b>Module Code</b> 1016MSSIS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Tax Accounting b) Financial Service and Real Estate Taxation c) Taxation of Family Business d) Selected Issues in Controlling I e) Annual Audit f) Special Audits		<b>Contact Hours</b> a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	<b>Self-Studies</b> a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	<b>Course Language</b> a) English b) English c) German d) English e) German f) German
<b>2</b>	<b>Module Content</b> Selected Issues in managerial accounting, financial accounting, auditing or business taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination: Two lectures must be taken. The exam covers the content of two lectures.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Selected Issues in Accounting &amp; Taxation II</b>					
<b>Module Code</b>	<b>Workload</b>	<b>ECTS Credits</b>	<b>Module Language</b>	<b>Module Availability</b>	<b>Duration</b>
1016MSSIS2	180h	6	German and English	every 2nd term - winter term	1 Term
<b>1</b>	<b>Courses</b> a) International Tax Planning b) Taxation of Corporate Groups c) Consolidated Balance Sheets d) Selected Issues in Business Valuation e) Selected Issues in Controlling II		<b>Contact Hours</b> a) 30h b) 30h c) 30h d) 30h e) 30h	<b>Self-Studies</b> a) 60h b) 60h c) 60h d) 60h e) 60h	<b>Course Language</b> a) English b) German c) German d) German e) English
<b>2</b>	<b>Module Content</b> Selected Issues in managerial accounting, financial accounting, auditing , business valuation or business taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Specialisation Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation				
<b>10</b>	<b>Miscellaneous</b>				

<b>SpM Advanced Accounting</b>					
<b>Module Code</b> 1016MSAAC1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Value-based Controlling		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Basics of value-based controlling (including traditional financial indicators)</li> <li>• Characteristics of capital markets</li> <li>• Effect of capital structure on business value</li> <li>• Shareholder value approach</li> <li>• Discounted cash flow (DCF) method</li> <li>• Value-based indicators and their steering</li> <li>• Working capital management, especially cash management</li> <li>• Risk measurement and risk management</li> <li>• Implementation of a value-based strategy</li> <li>• The Ohlson model</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect, systematize and synthesize independently literature on selected scientific questions. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment and financing				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie:				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Health Economics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p> <p>Master of Science Business Administration - Marketing: Specialization Section Marketing</p> <p>Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg</p>
<b>10</b>	<p><b>Miscellaneous</b></p>



<b>Specialisation Module Finance 7</b>					
<b>Module Code</b> 1259SMFi07	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Rechnungslegung von Versicherungsunternehmen nach HGB und IFRS		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 60h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Accounting systems</li> <li>• Sources of law</li> <li>• HGB, IAS/IFRS accounting methods</li> <li>• Full fair value accounting</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... analyse insurance companies' annual financial statements based on different accounting rules.</li> <li>... value claims reserves, claims equalization reserves and actuarial reserves.</li> <li>... explore the impact of different accounting rules on how balance sheet items are valued.</li> <li>... implement risk-based auditing strategies for insurance companies.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> no recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Business Administration - Accounting and Taxation:                             <ul style="list-style-type: none"> <li>Supplementary Section Accounting and Taxation</li> </ul> </li> <li>Master of Science Mathematik:                             <ul style="list-style-type: none"> <li>MA Business and Economics Sciences Mathematics</li> </ul> </li> <li>Master of Science Economics:                             <ul style="list-style-type: none"> <li>Supplementary Section</li> </ul> </li> <li>Master of Science Wirtschaftsmathematik:                             <ul style="list-style-type: none"> <li>MA Business and Economics Sciences Mathematics</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Specialization Section Finance</li> <li>Supplementary Section Finance</li> </ul> </li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Geographie: Business Administration Master Geography Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Heinrich R. Schradin
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Market Design and Behaviour V</b>					
<b>Module Code</b> 1289MSMDB5	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Corporate Taxation		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Tax competition between jurisdictions</li> <li>• Digitisation and Tax Policy</li> <li>• Reform options for corporate taxation</li> <li>• Cash flow based taxation, border adjustments and trade policy</li> <li>• Carbon pricing and border adjustments</li> <li>• Corporate taxation and corporate finance</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand the implications of the digital transformation of the economy for tax policy. ... can analyse reform options for corporate taxation. ... develop a conceptual framework to think through the interdependencies of corporate taxation, trade policy and environmental policy. ... learn to communicate about policy relevant research to an academic audience. ... learn to communicate about policy relevant research to non-academic audience. ... engage in a discourse about reform options for policy design. ... analyse public policy taking account of ethical, ecological and social concerns. ... assess current tax policy debates and proposed solutions. ... use the techniques of empirical and theoretical research in applied public finance.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: CM Microeconomics or CM Microeconomics (Business Administration)				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Felix Bierbrauer				
<b>10</b>	<b>Miscellaneous</b>				

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<b>SpM Advanced Public Economics</b>					
<b>Module Code</b> 1302MSAPE1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Public Economics		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Optimal income taxation</li> <li>• Optimum excise duties</li> <li>• Optimal combination of direct and indirect taxes</li> <li>• Taxation of capital income</li> <li>• Corporate taxation</li> <li>• Political economy of redistributive taxes</li> <li>• Sufficient statistics approaches</li> <li>• Perturbation method</li> <li>• Mechanism design</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse tax and expenditure policy. ... discuss conflicts between efficiency and distribution targets. ... apply methods for the formal analysis of optimal tax systems. ... apply methods for the formal analysis of tax reforms.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: basic knowledge of differential calculus, optimisation problems with constraints, knowledge of consumer theory, knowledge of game theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Supplementary Section Master of Science Economic Research: Specialization Section Economic Research Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Felix Bierbrauer				
<b>10</b>	<b>Miscellaneous</b>				



<b>SpM Empirical Methods and Data Analysis IV</b>					
<b>Module Code</b> 1314MSEMD4	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Statistical Analysis of Financial Data b) Topics in Econometrics and Statistics IV		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Properties of financial time series</li> <li>• Time series models</li> <li>• Efficiency of financial markets</li> <li>• Empirical analysis of the capital asset pricing model</li> <li>• Empirical analysis of intertemporal asset pricing models</li> <li>• Volatility models</li> <li>• Market Microstructure and high-frequency data</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Solid knowledge of statistical and econometric methods; CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economic Research: Supplementary Section Economic Research
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Roman Liesenfeld
<b>10</b>	<b>Miscellaneous</b>



<b>Specialisation Module Research in Finance (Research Track)</b>					
<b>Module Code</b> 1259RiFi01	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> irregular	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Empirical Research in Asset Management b) Empirical Research in Corporate Finance c) Wissenschaftliches Arbeiten in Finance: Von der Idee zur Veröffentlichung		<b>Contact Hours</b> a) 30h b) 60h c) 30h	<b>Self-Studies</b> a) 150h b) 120h c) 150h	<b>Course Language</b> a) English b) English c) German
<b>2</b>	<p><b>Module Content</b></p> <p>Empirical Research in Corporate Finance</p> <ul style="list-style-type: none"> <li>• Current issues in capital market research, focusing on asset management</li> <li>• Critical assessment of pivotal studies in this area</li> <li>• Methodical implementation of empirical investigations</li> <li>• Guidance on independent research</li> </ul> <p>Empirical Research in Asset Management</p> <ul style="list-style-type: none"> <li>• Current issues in capital market research, focusing on asset management</li> <li>• Critical assessment of pivotal studies in this area</li> <li>• Methodical implementation of empirical investigations</li> <li>• Guidance on independent research</li> </ul> <p>Scientific work in Finance: From Idea to Publication</p> <ul style="list-style-type: none"> <li>• Development of a research proposal in the field of finance</li> <li>• Preparation of the proposal for a research paper</li> <li>• Presentation and publication of the research paper</li> </ul>				
<b>3</b>	<p><b>Learning Objectives</b></p> <p>Students...</p> <ul style="list-style-type: none"> <li>... develop their own research ideas.</li> <li>... devise methods for conducting their own research projects.</li> <li>... formulate their own research proposals and work them out into papers.</li> <li>... engage in academic discourse.</li> </ul>				
<b>4</b>	<p><b>Teaching and Learning Methods</b></p> <p>lecture practice seminar</p>				
<b>5</b>	<p><b>Module Entry Requirements</b></p> <p>Recommended: Extensive knowledge of finance and statistics. We recommend a minimum of 42 LPs from the Core and Advanced as well as from the Specialization section with a minimum average grade of 2.0.</p>				
<b>6</b>	<p><b>Mode of End-Of-Module Examination</b></p> <p>Combined examination: PRES, TP</p>				
<b>7</b>	<p><b>Prerequisites for Awarding of Credit Points</b></p> <p>Passing the combined examination. Only one course must be attended; the examination refers to topics of only one course.</p>				
<b>8</b>	<p><b>Other Programmes that Use the Module</b></p> <p>Master of Science Business Administration - Supply Chain Management:</p>				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Finance: Specialization Section Finance</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr. Dieter Hess Univ.-Prof. Dr. Alexander Kempf Dr. Alexander Pütz</p>
<b>10</b>	<p><b>Miscellaneous</b> Only one course (a, b, or c) must and can be attended. The courses are offered on an irregular basis.</p>

<b>Specialisation module Selected Issues in Corporate Development II</b>					
<b>Module Code</b> 1253SMSC02	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> irregular	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Sustainability & Strategy b) Elective Corporate Development II		<b>Contact Hours</b> a) 30h b) 30h	<b>Self-Studies</b> a) 150h b) 150h	<b>Course Language</b> a) English b) German and English
<b>2</b>	<b>Module Content</b> Varying topics in the field of corporate development				
<b>3</b>	<b>Learning Objectives</b> Students... ... discuss current issues in the field of corporate development. ... perform analyses and make informed decisions about corporate development issues. ... apply theoretical and methodical knowledge to real-life corporate development issues. ... engage in academic discourse. ... hone their social skills by participating in group-based problem-solving processes				
<b>4</b>	<b>Teaching and Learning Methods</b> seminar				
<b>5</b>	<b>Module Entry Requirements</b> No recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination. Only one course must be attended; the examination refers to topics of only one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Corporate Development: Specialization Section Corporate Development				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Mark Ebers Univ.-Prof. Dr. Bernd Irlenbusch Univ.-Prof. Dr. Dirk Sliwka				
<b>10</b>	<b>Miscellaneous</b>				

	Discuss, develop and implement corporate development methods in teams and with the lecturer.
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<b>CM Advanced Mathematics</b>					
<b>Module Code</b> 1302MBAMT1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Mathematics for Economists		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Overview of elementary mathematical concepts</li> <li>• Metric and standardized spaces</li> <li>• Linear algebra</li> <li>• Differential calculus and applications</li> <li>• Convex sets and concave functions</li> <li>• Optimisation</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... apply mathematical argumentation and proof techniques correctly. ... formulate economic problems occurring in research mathematically and solve them.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science Economic Research: Core and Advanced Section Economic Research				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Martin Barbie				

<b>10</b>	<b>Miscellaneous</b>
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<b>CM Selected Methods in Economics</b>					
<b>Module Code</b> 1289MBEXE1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Experimental Methods		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Experimental Methods in economics</li> <li>• Experimental designs</li> <li>• Analysing experimental data</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area of experimental Economics.</li> <li>... analyse current questions and challenges in the area of Microeconomics.</li> <li>... assess and discuss findings and research results of specialized methods.</li> <li>... analyse data for selected scientific questions using quantitative methods.</li> <li>... present scientific results in a way that is appropriate for the target audience.</li> <li>... critically evaluate current social developments and develop alternative solutions.</li> <li>... use techniques of scientific work and good scientific practice.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Bachelor Level Microeconomics, Macroeconomics, Mathematics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Core and Advanced Section Supply Chain Management</li> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Supplementary Section Finance</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Business Administration - Accounting and Taxation:                             <ul style="list-style-type: none"> <li>Supplementary Section Accounting and Taxation</li> </ul> </li> <li>Master of Arts Politikwissenschaft:                             <ul style="list-style-type: none"> <li>Supplementary Section Political Science</li> </ul> </li> <li>Master of Science Sociology and Social Research:                             <ul style="list-style-type: none"> <li>Supplementary Section Sociology and Social Research</li> </ul> </li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Finance: Core and Advanced Section Finance Master of Science Business Administration - Marketing: Core and Advanced Section Marketing Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Michael Krause, Ph.D.
<b>10</b>	<b>Miscellaneous</b>



<b>AM Computational Methods</b>					
<b>Module Code</b> 1302MACMT1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Computational Methods		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Programming numerical algorithms</li> <li>• Numerical approximation</li> <li>• Numerical solution of zeroing and optimization problems</li> <li>• Application to canonical economic problems</li> <li>• Parametrization, solution and simulation of structural economic models</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... apply numerical methods and programs for the solution and simulation of quantitative structural economic models. ... interpret results of the application of numerical models. ... use the technical language in a way that is appropriate for the target group.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Volkswirtschaftslehre: Economics Master Regional Studies China Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre: Economics Master Regional Studies Eastern Europe Master of Science Economic Research: Core and Advanced Section Economic Research				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Specialization Section Economic Research Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Economics Master Regional Studies Latin America
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Andreas Schabert
<b>10</b>	<b>Miscellaneous</b>

<b>CM Advanced Microeconomics I</b>					
<b>Module Code</b> 1289MBAMI1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Microeconomics I		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Theory of household and demand</li> <li>• Theory of the enterprise and the supply</li> <li>• Market equilibrium</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand modern microeconomic concepts.</li> <li>... are proficient in the most important techniques of microeconomic analysis, such as the analysis of individual decision-making behaviour.</li> <li>... use mathematical models to investigate price formation in markets.</li> <li>... modify these models to recognize their limitations and to analyse the effects of political interventions.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Good basic knowledge of microeconomics and mathematics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Supplementary Section Finance</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Business Administration - Accounting and Taxation:                             <ul style="list-style-type: none"> <li>Supplementary Section Accounting and Taxation</li> </ul> </li> <li>Master of Science Economics:                             <ul style="list-style-type: none"> <li>Supplementary Section</li> </ul> </li> <li>Master of Science Economic Research:                             <ul style="list-style-type: none"> <li>Core and Advanced Section Economic Research</li> <li>Specialization Section Economic Research</li> </ul> </li> </ul>				

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Johannes Münster
<b>10</b>	<b>Miscellaneous</b>

<b>CM Advanced Microeconomics II</b>					
<b>Module Code</b> 1289MBAMI2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Microeconomics II		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Static games with complete information: Nash Equilibrium, Mixed Strategies</li> <li>• Dynamic games with complete information: subgame perfect Nash Equilibrium, one-shot deviation principle, bargaining, forward induction</li> <li>• Static games with incomplete information: Bayesian Nash Equilibrium, auctions</li> <li>• Dynamic games with incomplete information: Perfect Bayesian Nash Equilibrium and refinements, signalling games</li> <li>• Mechanism design and social preferences aggregation</li> <li>• Current developments in game theory and mechanism design</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire and deepen methodological knowledge in the field of modern game theory and mechanism design. ... discuss the latest developments in game theory.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science Economic Research: Core and Advanced Section Economic Research				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Specialization Section Economic Research
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Christoph Schottmüller
<b>10</b>	<b>Miscellaneous</b>

<b>CM Advanced Macroeconomics I</b>					
<b>Module Code</b> 1302MBAMA1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Macroeconomics I		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Stylized facts: growth and business cycles</li> <li>• Dynamic optimization in continuous time and in discrete time under uncertainty</li> <li>• Stability and uniqueness of dynamic systems</li> <li>• The canonical neoclassical growth model</li> <li>• Exogenous and endogenous growth</li> <li>• Real business cycles (TFP and fiscal policy shocks)</li> <li>• Numeral solutions, simulation and evaluation of structural models</li> <li>• Calibration and introduction in structural estimation of model parameter</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse and solve the canonical models of real business cycle and growth theory at an advanced methodological level. ... apply the mathematical and numerical methods necessary to do so. ... tailor and apply these models to answer positive and normative research questions in the areas of growth and business cycle fluctuations. ... discuss the strengths and weaknesses of these models in terms of their assumptions and implications. ... parameterize models using filtered data und assess the goodness of fit. ... develop analytical skills required for research activities and further studies (doctorate). ... gain an understanding of the most important strands of the literature that prepares them for their own research at an advanced level.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Economics: Supplementary Section</p> <p>Master of Science Economic Research: Core and Advanced Section Economic Research Specialization Section Economic Research</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr. Peter Funk</p>
<b>10</b>	<p><b>Miscellaneous</b> Useful references are: - Acemoglu, Daron (2008). Introduction to modern economic growth. Princeton University Press. - McCandless, George T. (2008). The ABC of RBCs. Harvard University Press. - King, Robert G. and Sergio T. Rebelo (1999). "Resuscitating real business cycles". Handbook of macroeconomics. Ed. by John B. Taylor and Michael Woodford. Vol. 1. Elsevier, 927–1007. - Chow, Gregory C. (1997). Dynamic economics: optimization by the Lagrange method. Oxford: Oxford University Press. - Ljungqvist, Lars and Thomas J. Sargent (2012). Recursive macroeconomic theory. 3rd ed. Cambridge, MA: MIT Press. - Stokey, Nancy, Robert E. Lucas, and Edward C. Prescott (1989). Recursive methods in economic dynamics. Harvard University Press.</p>



<b>CM Advanced Macroeconomics II</b>					
<b>Module Code</b> 1302MBAMA2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Macroeconomics II		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Complete markets and representative agents</li> <li>• Incomplete markets and heterogeneous agents</li> <li>• Fiscal policy, public debt, and optimal taxation</li> <li>• Transaction frictions and monetary policy</li> <li>• Open economy macroeconomics</li> <li>• New Keynesian macroeconomics</li> <li>• Labour market frictions and Labour market fluctuations</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... master core macroeconomic concepts for solving positive and normative problems and acquire skill for innovative research. ... deepen their knowledge of short- and medium-run macroeconomic developments and of efficient conduct of policy measures. ... evaluate and discuss the impact of empirically relevant frictions in goods, financial and labour markets. ... recognize possibilities to enhance social welfare in a general equilibrium framework with incomplete markets. ... Identify the optimal implementation of macroeconomic instruments under relevant policy trade-offs. ... question and assess societal developments, in particular, inequality and unemployment, and reflect current policy measures with regard to potential research projects.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Economics: Supplementary Section</p> <p>Master of Science Economic Research: Core and Advanced Section Economic Research Specialization Section Economic Research</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Michael Krause, Ph.D. Univ.-Prof. Dr. Andreas Schabert</p>
<b>10</b>	<p><b>Miscellaneous</b> Useful references are Ljungqvist, Lars and Thomas J. Sargent (2012). Recursive macroeconomic theory. 3rd ed. Cambridge, MA: MIT Press; Gali, J. (2015) Monetary Policy, Inflation, and the Business Cycle An Introduction to the New Keynesian Framework and Its Applications, 2nd ed., Princeton University Press. Schmitt-Grohe, S., and Uribe M. (2017). Open Economy Macroeconomics, Princeton University Press</p>

<b>CM Advanced Econometrics I</b>					
<b>Module Code</b> 1314MBAEM1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Econometrics: Theory		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• The classic linear model</li> <li>• Tests in the classical linear model</li> <li>• Specification of econometric models</li> <li>• Generalised linear model</li> <li>• Panel data regression</li> <li>• Time series econometric methods</li> <li>• Instrument Variables / GMM</li> <li>• Asymptotic Inference</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... have basic knowledge of econometric methods, which enable them to understand scientific contributions in the field of empirical economic research and to assess the properties of quantitative methods. ... model economic relationships econometrically and choose between alternative model specifications. ... estimate parameters with suitable methods and carry out hypothesis tests.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Master of Science Economic Research: Core and Advanced Section Economic Research Specialization Section Economic Research
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Jörg Breitung
<b>10</b>	<b>Miscellaneous</b> This module presents econometric tools for the analysis of cross-sectional data, time series and panel data at doctoral level.

<b>CM Advanced Econometrics II</b>					
<b>Module Code</b> 1314MBAEM2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Econometrics: Applications		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Evaluation of causal effects</li> <li>• Fixed effects and difference-in-difference estimator</li> <li>• Regression discontinuity designs</li> <li>• Robust standard errors and clustering</li> <li>• Structural estimates with experimental data</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... implement estimation methods and test procedures.</li> <li>... discuss situation estimation and testing procedures.</li> <li>... apply appropriate econometric models and the corresponding inference methods.</li> <li>... carry out empirical studies in modern macro- and microeconometrics.</li> <li>... report on their approach and their results.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Combined examination: PRES, TP				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Supplementary Section Finance</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Business Administration - Accounting and Taxation:                             <ul style="list-style-type: none"> <li>Supplementary Section Accounting and Taxation</li> </ul> </li> <li>Master of Science Economics:                             <ul style="list-style-type: none"> <li>Supplementary Section</li> </ul> </li> <li>Master of Science Economic Research:                             <ul style="list-style-type: none"> <li>Core and Advanced Section Economic Research</li> <li>Specialization Section Economic Research</li> </ul> </li> </ul>				

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Jörg Breitung
<b>10</b>	<b>Miscellaneous</b> This module presents econometric tools for the analysis of cross-sectional data, time series and panel data at doctoral level.

<b>SpM Controlling I</b>					
<b>Module Code</b> 1016MSCON1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Operative Controlling (1. Term)		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Fundamentals of controlling</li> <li>• Theory, strategies and methods to support controlling activities</li> <li>• Controlling instruments</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods in the area of operative controlling.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists.</li> <li>... develop work processes for real problems and challenges.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Economics:                             <ul style="list-style-type: none"> <li>Supplementary Section</li> </ul> </li> <li>Master of Science Gesundheitsökonomie:                             <ul style="list-style-type: none"> <li>Supplementary Section Health Economics</li> </ul> </li> <li>Master of Science International Management:                             <ul style="list-style-type: none"> <li>Supplementary Section International Management</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Supplementary Section Finance</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:                             <ul style="list-style-type: none"> <li>Supplementary Section Business Education</li> </ul> </li> </ul>				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg
<b>10</b>	<b>Miscellaneous</b> This course ends in the middle of the semester (1. term). The exam is offered at the end of the course.



<b>SpM Controlling II</b>					
<b>Module Code</b> 1016MSCON2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Strategic Controlling (2. Term)		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Introduction to strategic controlling</li> <li>• Conventional cost management instruments</li> <li>• More recent cost management instruments</li> <li>• Benchmarking</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in the area of strategic controlling. ... communicate continuously and purposefully in diverse teams. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie: Supplementary Section Health Economics Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg
<b>10</b>	<b>Miscellaneous</b> This course starts in the middle of the semester (2. term). The exam is offered at the end of the course.

<b>SpM Advanced Accounting</b>					
<b>Module Code</b> 1016MSAAC1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Value-based Controlling		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Basics of value-based controlling (including traditional financial indicators)</li> <li>• Characteristics of capital markets</li> <li>• Effect of capital structure on business value</li> <li>• Shareholder value approach</li> <li>• Discounted cash flow (DCF) method</li> <li>• Value-based indicators and their steering</li> <li>• Working capital management, especially cash management</li> <li>• Risk measurement and risk management</li> <li>• Implementation of a value-based strategy</li> <li>• The Ohlson model</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect, systematize and synthesize independently literature on selected scientific questions. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of internal and external accounting, investment and financing				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Health Economics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Supplementary Section Finance</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p> <p>Master of Science Business Administration - Marketing: Specialization Section Marketing</p> <p>Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Carsten Homburg
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Selected Issues in Accounting &amp; Taxation I</b>					
<b>Module Code</b> 1016MSSIS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Tax Accounting b) Financial Service and Real Estate Taxation c) Taxation of Family Business d) Selected Issues in Controlling I e) Annual Audit f) Special Audits		<b>Contact Hours</b> a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	<b>Self-Studies</b> a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	<b>Course Language</b> a) English b) English c) German d) English e) German f) German
<b>2</b>	<b>Module Content</b> Selected Issues in managerial accounting, financial accounting, auditing or business taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination: Two lectures must be taken. The exam covers the content of two lectures.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Management Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Selected Issues in Accounting &amp; Taxation II</b>					
<b>Module Code</b>	<b>Workload</b>	<b>ECTS Credits</b>	<b>Module Language</b>	<b>Module Availability</b>	<b>Duration</b>
1016MSSIS2	180h	6	German and English	every 2nd term - winter term	1 Term
<b>1</b>	<b>Courses</b> a) International Tax Planning b) Taxation of Corporate Groups c) Consolidated Balance Sheets d) Selected Issues in Business Valuation e) Selected Issues in Controlling II		<b>Contact Hours</b> a) 30h b) 30h c) 30h d) 30h e) 30h	<b>Self-Studies</b> a) 60h b) 60h c) 60h d) 60h e) 60h	<b>Course Language</b> a) English b) German c) German d) German e) English
<b>2</b>	<b>Module Content</b> Selected Issues in managerial accounting, financial accounting, auditing , business valuation or business taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Specialisation Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation				
<b>10</b>	<b>Miscellaneous</b>				

<b>Specialisation Module Finance 7</b>					
<b>Module Code</b> 1259SMFi07	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Rechnungslegung von Versicherungsunternehmen nach HGB und IFRS		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 60h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Accounting systems</li> <li>• Sources of law</li> <li>• HGB, IAS/IFRS accounting methods</li> <li>• Full fair value accounting</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... analyse insurance companies' annual financial statements based on different accounting rules.</li> <li>... value claims reserves, claims equalization reserves and actuarial reserves.</li> <li>... explore the impact of different accounting rules on how balance sheet items are valued.</li> <li>... implement risk-based auditing strategies for insurance companies.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> no recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Supplementary Section Supply Chain Management</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> <li>Master of Science Business Administration - Accounting and Taxation:                             <ul style="list-style-type: none"> <li>Supplementary Section Accounting and Taxation</li> </ul> </li> <li>Master of Science Mathematik:                             <ul style="list-style-type: none"> <li>MA Business and Economics Sciences Mathematics</li> </ul> </li> <li>Master of Science Economics:                             <ul style="list-style-type: none"> <li>Supplementary Section</li> </ul> </li> <li>Master of Science Wirtschaftsmathematik:                             <ul style="list-style-type: none"> <li>MA Business and Economics Sciences Mathematics</li> </ul> </li> <li>Master of Science Business Administration - Finance:                             <ul style="list-style-type: none"> <li>Specialization Section Finance</li> <li>Supplementary Section Finance</li> </ul> </li> </ul>				



BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Geographie: Business Administration Master Geography Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Heinrich R. Schradin
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Empirical Methods and Data Analysis IV</b>					
<b>Module Code</b> 1314MSEMD4	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Statistical Analysis of Financial Data b) Topics in Econometrics and Statistics IV		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Properties of financial time series</li> <li>• Time series models</li> <li>• Efficiency of financial markets</li> <li>• Empirical analysis of the capital asset pricing model</li> <li>• Empirical analysis of intertemporal asset pricing models</li> <li>• Volatility models</li> <li>• Market Microstructure and high-frequency data</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Solid knowledge of statistical and econometric methods; CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economic Research: Supplementary Section Economic Research
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Roman Liesenfeld
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Business Ethics</b>					
<b>Module Code</b> 1253MSBET1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Managing Business Ethics in Markets and Organisations		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> This module introduces basic business ethics concepts and applies them to decision making of managers and employees. It draws on standard ethics theories, like teleology, deontology, virtue ethics and fairness concepts. Business decisions in organisations and markets are discussed and evaluated in the light of these foundations. Case studies are employed to illustrate and apply the theoretical concepts.				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... assess and discuss findings and research results of specialized theories / methods. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... evaluate their own action processes in self- and external reflection and identify development potentials. ... act responsibly considering ecological, social and ethical criteria. ... critically evaluate current social developments and develop alternative solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie: Supplementary Section Health Economics Master of Science International Management:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Core and Advanced Section International Management                  Supplementary Section International Management                  Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:                  Supplementary Section Business Education                  Master of Arts Medienwissenschaft:                  MA Media Management and Economics                  Master of Science Economic Research:                  Supplementary Section Economic Research                  Master of Science Business Administration - Corporate Development:                  Specialization Section Corporate Development                  Master of Arts Regionalstudien China - Betriebswirtschaftslehre:                  Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b>                  Univ.-Prof. Dr. Bernd Irlenbusch</p>
<b>10</b>	<p><b>Miscellaneous</b>                  This module can contain courses which takes place either until the middle of the semester (1. term) or from the middle of the semester (2. term). The required examinations are generally offered after the respective term.</p>

<b>SpM Strategic Development</b>					
<b>Module Code</b> 1253MSSDP1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Mergers and Acquisitions		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> Key issues of corporate development				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialised theories / methods in the area of corporate development. ... analyse current questions and challenges in the area of corporate development. ... assess and discuss findings and research results of specialised theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... act responsibly considering ecological, social and ethical criteria.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Corporate Development: Specialization Section Corporate Development				
<b>9</b>	<b>Module Manager</b> N.N.				
<b>10</b>	<b>Miscellaneous</b>				

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<b>SpM Strategic Human Resource Management</b>					
<b>Module Code</b> 1253MSSHR1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Strategic Human Resource Management		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> The module teaches how Human Resource Management creates economic value and contributes to the implementation of corporate strategies.				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... communicate continuously and purposefully in diverse teams. ... solve team-internal conflicts and target divergences independently. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Combined examination: WT (60), PRES				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie: Supplementary Section Health Economics Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Arts Medienwissenschaft: MA Media Management and Economics				



**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Corporate Development: Specialization Section Corporate Development Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Dirk Sliwka
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Strategic Management</b>					
<b>Module Code</b> 1253MSSMG1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Strategic Management (1. Term)		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Fundamentals of strategic management</li> <li>• Basic concepts and tools for analysing strategic positioning for companies on the market</li> <li>• Basic concepts and tools for analysing competition</li> <li>• Applying theoretical concepts on strategic positioning and competition in case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... analyse current questions and challenges.</li> <li>... assess and discuss findings and research results of specialized theories / methods.</li> <li>... collect and analyse data material for selected scientific questions using quantitative / qualitative methods.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... solve team-internal conflicts and target divergences independently.</li> <li>... justify and defend (independently developed) positions or problem solutions.</li> <li>... present scientific results in a way that is appropriate for the target audience.</li> <li>... evaluate their own action processes in self- and external reflection and identify development potentials.</li> <li>... act responsibly considering ecological, social and ethical criteria.</li> <li>... critically evaluate current social developments and develop alternative solutions.</li> <li>... develop work processes for real problems and challenges.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</p> <p>Master of Science International Management: Core and Advanced Section International Management Supplementary Section International Management</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p> <p>Master of Arts Medienwissenschaft: MA Media Management and Economics</p> <p>Master of Science Economic Research: Supplementary Section Economic Research</p> <p>Master of Science Business Administration - Corporate Development: Specialization Section Corporate Development</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr. Matthias Heinz</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>Specialisation Module Financial Theory</b>					
<b>Module Code</b> 1259SFITh0	<b>Workload</b> 360h	<b>ECTS Credits</b> 12	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Capital Market Theory (1. Term) b) Corporate Finance Theory (1. Term)		<b>Contact Hours</b> a) 60h b) 60h	<b>Self-Studies</b> a) 120h b) 120h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Capital markets and consumption</li> <li>• Investment decisions given certainty and uncertainty</li> <li>• Portfolio theory</li> <li>• Asset pricing models</li> <li>• Analysis and valuation of forwards, futures, and options</li> <li>• Equity valuation models (in particular Discounted Cash Flow methods, models of residual income, Multiples approach)</li> <li>• Impact of financial policies</li> <li>• M&amp;A activities and defensive strategies</li> <li>• Aspects of balancing of accounts and financial realisation of mergers and acquisitions</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse investment decisions. ... understand asset pricing models. ... determine the value of securities and derivatives. ... use different methods of valuing companies and individual assets. ... learn how to analyse annual accounts in order to extract value relevant information. ... recognize different theories explaining M&A-activities. ... analyse manager interests in mergers and acquisitions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> no recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test. Both courses must be attended; the examination refers to topics of both courses.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Mathematik: MA Business and Economics Sciences Mathematics</p> <p>Master of Science Economics: Supplementary Section</p> <p>Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics</p> <p>Master of Science International Management: Core and Advanced Section International Management Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Specialization Section Finance</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p> <p>Master of Science Geographie: Business Administration Master Geography</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr. Dieter Hess Univ.-Prof. Dr. Alexander Kempf Dr. Alexander Pütz</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>Specialisation Module Financial Institutions Management</b>					
<b>Module Code</b> 1259SFIMa0	<b>Workload</b> 360h	<b>ECTS Credits</b> 12	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Insurance Economics b) Risk Management (2. Term)		<b>Contact Hours</b> a) 60h b) 60h	<b>Self-Studies</b> a) 120h b) 120h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> Module content 1. Risk Management <ul style="list-style-type: none"> <li>• Risk control on perfect and imperfect financial markets</li> <li>• Risk and risk measures</li> <li>• Management of liquidity risk</li> <li>• Management of interest rate risk</li> <li>• Management of default risk</li> </ul> 2. Insurance Economics <ul style="list-style-type: none"> <li>• Insurance demand theory</li> <li>• Production theory in insurance</li> <li>• Market balance in regard to information symmetry and asymmetry</li> <li>• Basics of sector-specific tariff calculation and reserve creation</li> <li>• Claim settlement</li> <li>• Introduction to solvency standards</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse various risk measures in terms of effective risk/return management. ... apply risk measures to decision-making problems in bank operations. ... assess regulatory standards intended to limit risk. ... are familiar with the methods for measuring market and default risks. ... assess instruments for controlling market and default risks. ... analyse insurance supply and demand. ... can explain information symmetry and asymmetry. ... assess the institutional parameters for insurance markets. ... calculate premiums and reserves in life and indemnity insurance.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> no recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test. Both courses must be attended; the examination refers to topics of both courses.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Supply Chain Management</p> <p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Marketing: Supplementary Section Marketing</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Mathematik: MA Business and Economics Sciences Mathematics</p> <p>Master of Science Economics: Supplementary Section</p> <p>Master of Science Gesundheitsökonomie: Supplementary Section Health Economics</p> <p>Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Specialization Section Finance</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p> <p>Master of Science Geographie: Business Administration Master Geography</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b></p> <p>Univ.-Prof. Dr. Thomas Hartmann-Wendels Univ.-Prof. Dr. Heinrich R. Schradin</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>Specialisation Module Finance 2</b>					
<b>Module Code</b> 1259SMFi09	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Fixed Income Management		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Market for Fixed Income securities</li> <li>• Trading strategies</li> <li>• Types of bonds and risk factors</li> <li>• Yield curves</li> <li>• Bond valuation and management</li> <li>• Interest rate derivatives</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... outline how the Fixed Income market operates.</li> <li>... analyse various investment styles and their prospects of success.</li> <li>... value bonds and bond portfolios.</li> <li>... calculate the risks involved in bonds.</li> <li>... weigh the anticipated return against the risk taken in order to ensure professional and responsible risk management.</li> <li>... compare portfolio management strategies.</li> <li>... answer critical questions confidently.</li> <li>... work on practical exercises in small groups to discuss the knowledge and methods learned in class.</li> <li>... agree on suitable methods for solving the practical exercises within the small groups and justify their decision.</li> <li>... students reflect their own learning success by solving case studies independently.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommended: Specialisation Module Financial Theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				



**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Mathematik: MA Business and Economics Sciences Mathematics</p> <p>Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Specialization Section Finance Supplementary Section Finance</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p> <p>Master of Science Geographie: Business Administration Master Geography</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b> Univ.-Prof. Dr. Alexander Kempf Dr. Alexander Pütz</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>Specialisation Module Finance 5</b>					
<b>Module Code</b> 1259SMFi10	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Insurance		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> Part A: Reinsurance and ART <ul style="list-style-type: none"> <li>• Reinsurance and Alternative Risk Transfer</li> <li>• Forms of traditional Reinsurance</li> <li>• Financial Reinsurance</li> <li>• Alternative Risk Transfer</li> </ul> Part B: Management of groups and mutual principle <ul style="list-style-type: none"> <li>• Management of groups and mutual principle</li> <li>• Construction of insurance groups</li> <li>• Risk Management and insurance groups</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in the area of finance. ... analyse current questions and challenges in the area of finance. ... assess and discuss findings and research results of specialized theories / methods. ... discuss scientific topics in a professional manner and appropriate to the situation. ... critically evaluate current developments in finance.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> no recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test. Both courses must be attended; the examination refers to topics of both courses.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Mathematik: MA Business and Economics Sciences Mathematics				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Economics: Supplementary Section Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance: Specialization Section Finance Supplementary Section Finance Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Heinrich R. Schradin
<b>10</b>	<b>Miscellaneous</b>

<b>Specialisation Module Finance 7</b>					
<b>Module Code</b> 1259SMFi07	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Rechnungslegung von Versicherungsunternehmen nach HGB und IFRS		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 60h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Accounting systems</li> <li>• Sources of law</li> <li>• HGB, IAS/IFRS accounting methods</li> <li>• Full fair value accounting</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... analyse insurance companies' annual financial statements based on different accounting rules.</li> <li>... value claims reserves, claims equalization reserves and actuarial reserves.</li> <li>... explore the impact of different accounting rules on how balance sheet items are valued.</li> <li>... implement risk-based auditing strategies for insurance companies.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> no recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management</li> <li>Master of Science Information Systems: Supplementary Section Information Systems</li> <li>Master of Science Business Administration - Marketing: Supplementary Section Marketing</li> <li>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</li> <li>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</li> <li>Master of Science Mathematik: MA Business and Economics Sciences Mathematics</li> <li>Master of Science Economics: Supplementary Section</li> <li>Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics</li> <li>Master of Science Business Administration - Finance: Specialization Section Finance Supplementary Section Finance</li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Geographie: Business Administration Master Geography Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Heinrich R. Schradin
<b>10</b>	<b>Miscellaneous</b>

<b>Specialisation module Finance 8</b>					
<b>Module Code</b> 1259SMFi08	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Asset Management		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Investment process and design of equity funds</li> <li>• Trading strategies for equity funds</li> <li>• Risk factors</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... outline the institutional framework related to asset management.</li> <li>... analyse various investment styles and their prospects of success.</li> <li>... value stock, bonds and combined stock/bond portfolios.</li> <li>... calculate the risks involved in stocks and bonds.</li> <li>... weigh the anticipated return against the risk taken in order to ensure professional and responsible risk management.</li> <li>... compare portfolio management strategies.</li> <li>... answer critical questions confidently.</li> <li>... work on practical exercises in small groups to discuss the knowledge and methods learned in class.</li> <li>... agree on suitable methods for solving the practical exercises within the small groups and justify their decision.</li> <li>... reflect their own learning success by solving case studies independently.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommended: Specialisation Module Financial Theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Mathematik:				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>MA Business and Economics Sciences Mathematics  Master of Science Wirtschaftsmathematik:  MA Business and Economics Sciences Mathematics  Master of Science International Management:  Supplementary Section International Management  Master of Science Business Administration - Finance:  Specialization Section Finance  Supplementary Section Finance  Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:  Supplementary Section Business Education  Master of Science Geographie:  Business Administration Master Geography  Master of Arts Regionalstudien China - Betriebswirtschaftslehre:  Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b>  Univ.-Prof. Dr. Alexander Kempf  Dr. Alexander Pütz</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>Specialisation Module Value-Based Management in Insurance</b>					
<b>Module Code</b> 1259SMVB00	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> irregular	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Value-Based Management in Insurance - Theory and Practice		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Introduction in Insurance Management</li> <li>• Insurance Risk and Production Technology</li> <li>• Risk Modelling and Risk Measurement</li> <li>• Risk Management and Shareholder Wealth</li> <li>• Risk-based Capital Allocation</li> <li>• Decision-making in a Value-Based Management Framework</li> <li>• Trends and Challenges in the Insurance Industry</li> <li>• Trends and Challenges in the Insurance Industry</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... learn methods for managing and evaluating insurance companies. ... learn methods of value-based management in insurance companies. ... model cash flows of insurance companies. ... analyze the risk situation of insurance companies. ... assess different methods for calculating the capital requirements. ... assess different methods for risk capital allocation. ... learn fundamentals of asset liability management.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Mathematik: MA Business and Economics Sciences Mathematics Master of Science Economics: Supplementary Section				



BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics</p> <p>Master of Science International Management: Supplementary Section International Management</p> <p>Master of Science Business Administration - Finance: Specialization Section Finance Supplementary Section Finance</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</p>
<b>9</b>	<p><b>Module Manager</b> Dr. Muhammed Altuntas Univ.-Prof. Dr. Heinrich R. Schradin</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>Specialisation Module Selected Issues in Finance I (6 LP)</b>					
<b>Module Code</b> 1259SliF01	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Management von Bausparkassen b) Management of Leasing Companies (1st term)		<b>Contact Hours</b> a) 30h b) 60h	<b>Self-Studies</b> a) 150h b) 120h	<b>Course Language</b> a) German
<b>2</b>	<b>Module Content</b> a) Management of building societies: • Main contents of the Building and Loan Associations Act (Bausparkassengesetz) • Basic theories of controlling depositors groups • Risk categories relevant for building societies • Managing interest rate margins on a depositor group level • Management of liquidity risks • Impact of the Basel Committee's capital accords on building societies  b) Management of Leasing Companies: • Institutional Economic Analysis of Leases • Financing of Leasing Companies • Special Features of Accounting for Leasing Contracts • Calculation of Net Asset Value • Financial Controlling of Leasing Companies' Profit and Risk Situation				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse the theoretical fundamentals of the leasing business ... recognise the special features of leasing in term in term of business administration ... assess different refinancing possibilities for leasing companies ... calculate net asset value in order to value leasing portfolios ... discuss the special features of accounting for leasing contracts ... apply financial controlling instruments to leasing companies' return/risk control activities ... develop an understanding for the managerial tasks in a leasing company				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> No recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test in one of the courses.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Mathematik: MA Business and Economics Sciences Mathematics Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance: Specialization Section Finance Supplementary Section Finance</p>
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Thomas Hartmann-Wendels
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Marketing in Specific Contexts I</b>					
<b>Module Code</b> 1266MSMSC1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Business Model Innovation and Entrepreneurship b) Cases in (Digital) Marketing		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> The module covers specific topics in marketing such as the management and marketing of new products. It consists of both conceptual and applied elements, including presentations by students, case studies, discussions and guest speakers from industry. Students are expected to engage in their own reading of the literature in addition to attending lectures and participating in exercises. Furthermore, they are expected to organize their learning processes independently.				
<b>3</b>	<b>Learning Objectives</b> Students... ... assess and discuss findings and research results of specialized theories / methods. ... communicate continuously and purposefully in diverse teams. ... justify and defend (independently developed) positions or problem solutions. ... evaluate their own action processes in self- and external reflection and identify development potentials.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of marketing and multivariate methods (e.g., regression analysis, analysis of variance)				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Oral examination: PRES				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the oral examination of one course. A course is to be attended; the oral examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Franziska Völckner
<b>10</b>	<b>Miscellaneous</b> This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.

<b>SpM Marketing in Specific Contexts II</b>					
<b>Module Code</b> 1266MSMSC2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Retailing b) Practical Applications in Retailing		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> The module covers key questions and challenges of retailing strategy and operations. It consists of both conceptual and applied elements, including presentations by students, case studies, discussions and guest speakers from industry. Students are expected to engage in their own reading of the literature in addition to attending lectures and participating in exercises. Furthermore, they are expected to organize their learning processes independently.				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories, concepts, and methods in the domain of retailing. ... analyse current questions and challenges in the area of retailing. ... assess and discuss findings and research results of specialized theories / methods.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of marketing				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science International Management: Core and Advanced Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Werner Reinartz
<b>10</b>	<b>Miscellaneous</b> This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.

<b>SpM Marketing in Specific Contexts III</b>					
<b>Module Code</b> 1266MSMSC3	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Services and Media Marketing		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> The module contains conceptual and applied elements, including discussions and presentations of guest speakers from the world of marketing. In addition to attending lectures and participating in exercises, students are required to organise their own learning and working processes independently and self-responsibly.				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse current questions and challenges associated with the management of specific products or services. ... assess and discuss concepts for the planning and implementation of the marketing mix using examples of specific products/services.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of multivariate methods				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie: Supplementary Section Health Economics Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				



<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Marc Fischer
<b>10</b>	<b>Miscellaneous</b> This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.

<b>SpM Brand Management</b>					
<b>Module Code</b> 1266MSBMG1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Brand Management		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> The module covers key questions and challenges of building and managing brands. It consists of both conceptual and applied elements, including presentations by students, case studies, discussions and guest speakers from industry. Students are expected to engage in their own reading of the literature in addition to attending lectures and participating in exercises. Furthermore, they are expected to organise their learning processes independently.				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized marketing theories, concepts, and methods in the domain of brand management. ... assess and discuss findings and research results of specialized marketing theories, concepts, and methods in the domain of brand management. ... act responsibly considering ecological, social and ethical criteria.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of marketing and multivariate methods (e.g., regression analysis, analysis of variance)				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Arts Medienwissenschaft: MA Media Management and Economics Master of Science Business Administration - Marketing: Specialization Section Marketing				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Franziska Völckner
<b>10</b>	<b>Miscellaneous</b> This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.

<b>SpM Selected Issues in Marketing</b>					
<b>Module Code</b> 1266MSSIM1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> irregular	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Selected Issues in Marketing		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> Current marketing issues				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in the area of marketing. ... analyse current questions and challenges in the area of marketing.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice seminar Research project				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge of marketing and multivariate methods				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Combined examination: PRES, TP				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				
<b>9</b>	<b>Module Manager</b> Area Marketing				
<b>10</b>	<b>Miscellaneous</b>				

<b>SpM Marketing Performance Management</b>					
<b>Module Code</b> 1266MSMPF1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Marketing Performance Management		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> The module deals with central questions of marketing performance management and includes conceptual and applied elements, including presentations by guest speakers and discussions from the world of marketing. Students are required to organise their own learning and working processes independently and self-responsibly in addition to attending lectures and participating in exercises. In addition, it is expected that students read the related literature.				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse current questions and challenges that arise when quantifying and evaluating marketing activities in financial terms. ... assess and discuss findings and research results of specialised marketing theories, concepts, and methods in the domain of marketing performance management. ... act responsibly considering ecological, social and ethical criteria.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: basic knowledge of marketing and multivariate methods				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Arts Medienwissenschaft: MA Media Management and Economics Master of Science Business Administration - Marketing: Specialization Section Marketing Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Marc Fischer
<b>10</b>	<b>Miscellaneous</b> This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.

<b>SpM Customer Management</b>					
<b>Module Code</b> 1266MSCMG1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Customer Management		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> The module covers key questions and challenges of customer management (CRM). It consists of both conceptual and applied elements, including presentations by students, case studies, discussions and guest speakers from industry. Students are expected to engage in their own reading of the literature in addition to attending lectures and participating in exercises. Furthermore, they are expected to organize their learning processes independently.				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized marketing theories, concepts, and methods in the domain of customer management. ... analyse current questions and challenges in the area of customer management. ... assess and discuss findings and research results of specialized theories / methods. ... act responsibly considering ecological, social and ethical criteria.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Basic knowledge in marketing				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Arts Medienwissenschaft: MA Media Management and Economics Master of Science Business Administration - Marketing: Specialization Section Marketing Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Werner Reinartz
<b>10</b>	<b>Miscellaneous</b> This module may consist of at least one course that takes place either until the middle of the semester (1. term) or from the middle of the semester onwards (2. term). You can find this information in the KLIPS entry of the corresponding course. The corresponding examinations of courses that take place in the 1. term are often offered in the middle of the semester.



<b>SpM Empirical Methods and Data Analysis I</b>					
<b>Module Code</b> 1314MSEMD1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Statistical Inference b) Topics in Econometrics and Statistics I		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Foundations of probability theory</li> <li>• Theory of point estimation and estimation techniques (e.g. maximum likelihood)</li> <li>• Theory of hypothesis testing and selected tests</li> <li>• Interval estimation</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialised theories / methods.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: solid basic knowledge of probability theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Core and Advanced Section Finance Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Business Administration - Marketing: Core and Advanced Section Marketing				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Corporate Development: Core and Advanced Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Dominik Wied
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Empirical Methods and Data Analysis III</b>					
<b>Module Code</b> 1314MSEMD3	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Time Series Econometrics b) Stochastic Models and Processes c) Topics in Econometrics and Statistics III		<b>Contact Hours</b> a) 45h b) 45h c) 45h	<b>Self-Studies</b> a) 135h b) 135h c) 135h	<b>Course Language</b> a) English b) English c) English
<b>2</b>	<p><b>Module Content</b></p> <p>a) Time Series Econometrics:</p> <ul style="list-style-type: none"> <li>• ARMA Models</li> <li>• State-Space Models</li> <li>• Models for Non-Stationary Time Series</li> <li>• Multivariate Time Series Models</li> <li>• Non-Stationarity in Multivariate Time Series</li> </ul> <p>b) Stochastic Models and Processes:</p> <ul style="list-style-type: none"> <li>• Deepening topics in statistical inference</li> <li>• bootstrap</li> <li>• nonparametric density estimation</li> <li>• nonparametric tests (e.g. for independence)</li> <li>• Brownian motions</li> <li>• Poisson processes</li> <li>• Markov processes</li> </ul> <p>Course c) Topics in Econometrics and Statistics III will be offered if available.</p>				
<b>3</b>	<p><b>Learning Objectives</b></p> <p>Students...</p> <p>... understand advanced, specialized theories / methods.</p> <p>... analyse current questions and challenges.</p> <p>... collect and analyse data material for selected scientific questions using quantitative / qualitative methods.</p>				
<b>4</b>	<p><b>Teaching and Learning Methods</b></p> <p>lecture</p> <p>practice</p>				
<b>5</b>	<p><b>Module Entry Requirements</b></p> <p>Recommendation: Solid basic knowledge of probability theory</p>				
<b>6</b>	<p><b>Mode of End-Of-Module Examination</b></p> <p>Written test: WT (90)</p>				
<b>7</b>	<p><b>Prerequisites for Awarding of Credit Points</b></p> <p>Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.</p>				
<b>8</b>	<p><b>Other Programmes that Use the Module</b></p> <p>Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management</p>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Economics:  Specialization Section Economics  Supplementary Section</p> <p>Master of Arts Politikwissenschaft:  Supplementary Section Political Science</p> <p>Master of Science Business Administration - Finance:  Core and Advanced Section Finance  Supplementary Section Finance</p> <p>Master of Science Information Systems:  Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Marketing:  Supplementary Section Marketing</p> <p>Master of Science Business Administration - Corporate Development:  Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation:  Supplementary Section Accounting and Taxation</p> <p>Master of Science Business Administration - Marketing:  Core and Advanced Section Marketing</p> <p>Master of Science Economic Research:  Specialization Section Economic Research  Supplementary Section Economic Research</p> <p>Master of Science Business Administration - Corporate Development:  Core and Advanced Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation:  Core and Advanced Section Accounting and Taxation</p>
<b>9</b>	<p><b>Module Manager</b>  Univ.-Prof. Dr. Dominik Wied</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>SpM Empirical Methods and Data Analysis IV</b>					
<b>Module Code</b> 1314MSEMD4	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Statistical Analysis of Financial Data b) Topics in Econometrics and Statistics IV		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) English b) English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Properties of financial time series</li> <li>• Time series models</li> <li>• Efficiency of financial markets</li> <li>• Empirical analysis of the capital asset pricing model</li> <li>• Empirical analysis of intertemporal asset pricing models</li> <li>• Volatility models</li> <li>• Market Microstructure and high-frequency data</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: Solid knowledge of statistical and econometric methods; CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development:				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Science Economic Research: Supplementary Section Economic Research
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Roman Liesenfeld
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Empirical Methods and Data Analysis V</b>					
<b>Module Code</b> 1314MSEMD5	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Multivariate Statistics b) Panel Data Analysis c) Bayesian Econometrics d) Topics in Econometrics and Statistics V		<b>Contact Hours</b> a) 45h b) 45h c) 45h d) 45h	<b>Self-Studies</b> a) 135h b) 135h c) 135h d) 135h	<b>Course Language</b> a) English b) English c) English d) English
<b>2</b>	<p><b>Module Content</b></p> <p>a) Multivariate Statistics:</p> <ul style="list-style-type: none"> <li>• Analysis of Variance</li> <li>• Eigenvalues</li> <li>• Principal Component Analysis</li> <li>• Factor Analysis</li> <li>• Discriminant Analysis</li> <li>• Cluster Analysis</li> <li>• Multivariate Testing</li> <li>• Correlation Analysis</li> </ul> <p>b) Panel Data Analysis:</p> <ul style="list-style-type: none"> <li>• Static Panel Data Model</li> <li>• Dynamic Panel Data Model</li> <li>• Extensions</li> <li>• Factor Analysis</li> </ul> <p>c) Bayesian Econometrics:</p> <ul style="list-style-type: none"> <li>• Basic Principles of Bayesian Econometrics</li> <li>• Bayesian Estimators and Numerical Integration</li> <li>• Importance Sampling and Markov-Chain-Monte-Carlo</li> <li>• Gaussian Linear Regression Model with Conjugate Priors</li> <li>• Gaussian Linear Regression Model with Non-Conjugate Priors</li> <li>• Linear Regression Model with General Error Covariance Matrix</li> <li>• Time Series Models</li> <li>• Models for discrete dependent variables</li> <li>• Students will practice the use of the methods using econometric software to analyse economic data</li> </ul> <p>d) Topics in Econometrics and Statistics 5:</p> <ul style="list-style-type: none"> <li>• Recent statistical and econometric methods</li> <li>• Applications in business administration, management studies and economics and social sciences</li> </ul>				
<b>3</b>	<p><b>Learning Objectives</b></p> <p>Students...</p> <ul style="list-style-type: none"> <li>... understand advanced, specialized methods in Statistics and Econometrics.</li> <li>... analyse current questions and challenges in Statistics and Econometrics.</li> <li>... analyse data material for selected scientific questions using statistical and econometric methods.</li> <li>... justify and defend (independently developed) positions or problem solutions.</li> <li>... discuss scientific topics in a professional manner and appropriate to the situation with specialists.</li> <li>... use techniques of scientific work and good scientific practice.</li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

<b>4</b>	<p><b>Teaching and Learning Methods</b> lecture practice</p>
<b>5</b>	<p><b>Module Entry Requirements</b> Recommendation: CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics</p>
<b>6</b>	<p><b>Mode of End-Of-Module Examination</b> Oral examination: OE</p>
<b>7</b>	<p><b>Prerequisites for Awarding of Credit Points</b> Passing the oral examination of one course. A course is to be attended; the oral examination relates to the content of one course.</p>
<b>8</b>	<p><b>Other Programmes that Use the Module</b> Master of Science Economics:     Specialization Section Economics     Supplementary Section Master of Arts Politikwissenschaft:     Supplementary Section Political Science Master of Science Business Administration - Finance:     Supplementary Section Finance Master of Science Information Systems:     Supplementary Section Information Systems Master of Science Business Administration - Marketing:     Supplementary Section Marketing Master of Science Business Administration - Corporate Development:     Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation:     Supplementary Section Accounting and Taxation Master of Science Economic Research:     Supplementary Section Economic Research</p>
<b>9</b>	<p><b>Module Manager</b> Dr. Bastian Gribisch</p>
<b>10</b>	<p><b>Miscellaneous</b></p>



<b>Specialisation Module Seminar Statistics and Econometrics</b>					
<b>Module Code</b> 1314SMSS00	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Seminar in Statistics and Econometrics		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German and English
<b>2</b>	<b>Module Content</b> The seminar covers topics from areas such as: <ul style="list-style-type: none"> <li>• Time series analysis</li> <li>• Microeconometrics</li> <li>• Macroeconometrics</li> <li>• Panel econometrics</li> <li>• Financial market econometrics and statistics</li> <li>• Bayesian econometrics and statistics</li> <li>• Non-parametric methods</li> <li>• Analysis of stochastic processes</li> <li>• Statistical inference</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... analyse specialist literature on the subject.</li> <li>... critically assess contemporary statistical and econometric methods.</li> <li>... apply contemporary statistical and econometric methods independently in practice to analyse real data.</li> <li>... write and present a paper in accordance with academic standards.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> seminar				
<b>5</b>	<b>Module Entry Requirements</b> Recommended: Core module Econometrics I and/or specialisation module Advanced Statistics (Stochastics Processes) or Advanced Statistics (Statistical Inference)				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Combined examination: PRES, TP				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the combined examination.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Jörg Breitung Univ.-Prof. Dr. Roman Liesenfeld Univ.-Prof. Dr. Dominik Wied
<b>10</b>	<b>Miscellaneous</b>

<b>CM Econometrics</b>						
<b>Module Code</b> 1314MBECO1		<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Econometrics		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English	
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Linear regression model</li> <li>• Least squares (LS) method and generalized least squares (GLS) method</li> <li>• Endogeneity and instrumental variable (IV) method</li> <li>• Maximum likelihood (ML) method</li> <li>• Models for limited dependent variables</li> <li>• Time series models</li> </ul>					
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... justify and defend (independently developed) positions or problem solutions.					
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice					
<b>5</b>	<b>Module Entry Requirements</b> no recommendation					
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)					
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination					
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management Master of Science Economics: Core and Advanced Section Economics Master of Arts Regionalstudien China - Volkswirtschaftslehre: Economics Master Regional Studies China Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Core and Advanced Section Finance Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing:					

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Marketing  Master of Science Business Administration - Corporate Development:  Supplementary Section Corporate Development  Master of Science Business Administration - Accounting and Taxation:  Supplementary Section Accounting and Taxation  Master of Science Business Administration - Marketing:  Core and Advanced Section Marketing  Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre:  Economics Master Regional Studies Eastern Europe  Master of Science Business Administration - Corporate Development:  Core and Advanced Section Corporate Development  Master of Science Business Administration - Accounting and Taxation:  Core and Advanced Section Accounting and Taxation  Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre:  Economics Master Regional Studies Latin America</p>
<b>9</b>	<p><b>Module Manager</b>  Univ.-Prof. Dr. Roman Liesenfeld</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>AM Empirical Methods</b>					
<b>Module Code</b>	<b>Workload</b>	<b>ECTS Credits</b>	<b>Module Language</b>	<b>Module Availability</b>	<b>Duration</b>
1314MAEMT1	180h	6	English	every 2nd term - summer term	1 Term
<b>1</b>	<b>Courses</b> Empirical Methods		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Principles of modern data analysis</li> <li>• Parametric and nonparametric statistical inference</li> <li>• Causal Inference</li> <li>• Specialized econometric tools</li> <li>• Machine learning and big-data methods</li> <li>• Classification methods</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods. ... analyse current questions and challenges. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists. ... use techniques of scientific work and good scientific practice.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: BM Econometrics				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (90)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management Master of Science Economics: Specialization Section Economics Supplementary Section Master of Arts Regionalstudien China - Volkswirtschaftslehre: Economics Master Regional Studies China Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Core and Advanced Section Finance Supplementary Section Finance Master of Science Information Systems:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Supplementary Section Information Systems  Master of Science Business Administration - Marketing:  Supplementary Section Marketing  Master of Science Business Administration - Corporate Development:  Supplementary Section Corporate Development  Master of Science Business Administration - Accounting and Taxation:  Supplementary Section Accounting and Taxation  Master of Science Business Administration - Marketing:  Core and Advanced Section Marketing  Master of Arts Regionalstudien Ost- und Mitteleuropa - Volkswirtschaftslehre:  Economics Master Regional Studies Eastern Europe  Master of Science Business Administration - Corporate Development:  Core and Advanced Section Corporate Development  Master of Science Business Administration - Accounting and Taxation:  Core and Advanced Section Accounting and Taxation  Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre:  Economics Master Regional Studies Latin America</p>
<b>9</b>	<p><b>Module Manager</b>  Univ.-Prof. Dr. Jörg Breitung</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>SpM Supply Chain Strategy</b>					
<b>Module Code</b> 1271MSSSY1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Supply Chain Strategy		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Strategy Formation</li> <li>• Product development</li> <li>• Process Design</li> <li>• Process Simulation</li> <li>• Applications</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods for formulation and implementation of strategies in the context of supply chain and operations management.</li> <li>... analyse current questions and challenges in supply chains.</li> <li>... assess and discuss findings and research results of specialized theories / methods.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... justify and defend (independently developed) positions or problem solutions.</li> <li>... act responsibly considering ecological, social and ethical criteria.</li> <li>... critically evaluate current social developments and develop alternative solutions.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Specialization Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				
<b>9</b>	<b>Module Manager</b>				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Univ.-Prof. Dr. Fabian Sting Area Supply Chain Management
<b>10</b>	<b>Miscellaneous</b>



<b>SpM Supply Chain Innovation</b>					
<b>Module Code</b> 1271MSSIN1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Supply Chain Innovation		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Innovation Strategy in Supply Chains</li> <li>• Innovation Management in Supply Chains</li> <li>• Supply Chain Innovation Processes: Idea Generation, Idea Selection, Idea Implementation</li> <li>• Collaborative Supply Chain Innovation</li> <li>• Applications of Supply Chain Innovation Strategy</li> <li>• Current Technological Changes and Effective Supply Chain Strategies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods supply chain innovation management.</li> <li>... analyse current questions and challenges supply chain innovation management.</li> <li>... assess and discuss findings and research results of specialized theories / methods.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... justify and defend (independently developed) positions or problem solutions.</li> <li>... act responsibly considering ecological, social and ethical criteria.</li> <li>... critically evaluate current social developments and develop alternative solutions.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management:                             <ul style="list-style-type: none"> <li>Specialization Section Supply Chain Management</li> </ul> </li> <li>Master of Science Economics:                             <ul style="list-style-type: none"> <li>Supplementary Section</li> </ul> </li> <li>Master of Science International Management:                             <ul style="list-style-type: none"> <li>Supplementary Section International Management</li> </ul> </li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:                             <ul style="list-style-type: none"> <li>Supplementary Section Business Education</li> </ul> </li> <li>Master of Science Information Systems:                             <ul style="list-style-type: none"> <li>Supplementary Section Information Systems</li> </ul> </li> <li>Master of Science Business Administration - Marketing:                             <ul style="list-style-type: none"> <li>Supplementary Section Marketing</li> </ul> </li> <li>Master of Science Business Administration - Corporate Development:                             <ul style="list-style-type: none"> <li>Supplementary Section Corporate Development</li> </ul> </li> </ul>				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Fabian Sting Area Supply Chain Management
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Selected Issues in Behavioural Supply Chain Management</b>					
<b>Module Code</b> 1271MSIBS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Behavioural Supply Chain Management		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Behavioural Decision Making</li> <li>• Behavioural Management</li> <li>• Decision Heuristics</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in Behavioural Operations Management. ... assess and discuss findings and research results of specialized theories / methods. ... collect and analyse data material for selected scientific questions using quantitative / qualitative methods. ... prepare independently a research design for a question. ... communicate continuously and purposefully in diverse teams. ... justify and defend (independently developed) positions or problem solutions. ... present scientific results in a way that is appropriate for the target audience. ... use techniques of scientific work and good scientific practice.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: The basic modules Supply Chain Analytics I and II should have been completed.				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Specialization Section Supply Chain Management Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
<b>9</b>	<b>Module Manager</b> Prof. Dr. Nicolas Fugger Area Supply Chain Management
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Supply Chain Operations</b>					
<b>Module Code</b> 1271MSSOP1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Supply Chain Operations		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Inventory Management</li> <li>• Contract Design</li> <li>• Capacity and Revenue Management</li> <li>• Supply Chain Management</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand advanced, specialized theories / methods to control supply chains.</li> <li>... analyse current questions and challenges in supply chain management.</li> <li>... communicate continuously and purposefully in diverse teams.</li> <li>... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists.</li> <li>... present scientific results in a way that is appropriate for the target audience.</li> <li>... act responsibly considering ecological, social and ethical criteria.</li> <li>... use techniques of scientific work and good scientific practice.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: The CM Supply Chain Analytics I should have been completed.				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> <ul style="list-style-type: none"> <li>Master of Science Business Administration - Supply Chain Management: Specialization Section Supply Chain Management</li> <li>Master of Science Economics: Supplementary Section</li> <li>Master of Science International Management: Supplementary Section International Management</li> <li>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education</li> <li>Master of Science Information Systems: Supplementary Section Information Systems</li> <li>Master of Science Business Administration - Marketing: Supplementary Section Marketing</li> <li>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</li> <li>Master of Science Business Administration - Accounting and Taxation:</li> </ul>				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	<b>Module Manager</b> Area Supply Chain Management Univ.-Prof. Dr. Ulrich W. Thonemann
10	<b>Miscellaneous</b>

<b>Specialisation Module Operative Supply Chain Planning</b>					
<b>Module Code</b> 1271OSCP01	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Production Management		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Supply Chain Design</li> <li>• Demand Planning</li> <li>• Program Planning</li> <li>• Lotsizing and Scheduling</li> <li>• Inventory Management</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire knowledge about the problems that occur in production planning and supply chain management and methods for solving them. ... learn about the relationships between the relevant decision variables and ... are able to develop, implement and evaluate proposals for practical solutions to specific decision problems, based on solid theoretical foundations. ... work cooperatively in teams, ... discuss and present Supply Chain Management topics, ... recognize the consequences of decision-making, ... learn to act in a responsible as well as sustainable way and ... organize autonomously their learning and working processes.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Specialization Section Supply Chain Management Master of Science Mathematik: MA Business and Economics Sciences Mathematics Master of Science Economics: Supplementary Section Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science International Management: Core and Advanced Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science Information Systems: Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Marketing: Supplementary Section Marketing</p> <p>Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation</p> <p>Master of Science Geographie: Business Administration Master Geography</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b> AD Dr. Johannes Antweiler Univ.-Prof. Dr. Horst Tempelmeier</p>
<b>10</b>	<p><b>Miscellaneous</b> Guided and structured self-study in working groups with active presentation of results. Registration in ILIAS is required. Mandatory reading will be announced in ILIAS.</p>



<b>Specialisation Module Project Management</b>					
<b>Module Code</b> 1271SMPrjM	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Project Management		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Project Definition and Scoping</li> <li>• Project Risk Analysis and Risk Management</li> <li>• Resource Allocation and Budgeting</li> <li>• Project Scheduling</li> <li>• Project Monitoring</li> <li>• Project Portfolio Management</li> <li>• Managing Human Behaviour in Projects</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand the strategic relevance of project management across industries. ... understand, recognise, and discuss the importance of project complexity, project uncertainty and human behavior in managing projects. ... engage in group and class discourses to evaluate how different project planning and execution approaches are contingent on project environments ... reflect on their own developed project management skills by applying these in project groups and case studies. Critically reflect on own and peer developed project management solutions. ... apply modern methods of project planning and project execution such as agile or help-based project management systems ... apply real options thinking to determine the value of uncertain projects. ... recommend project approaches to cope with uncertainty, complexity, and human behavior while accounting for the multidimensional goals of project stakeholders				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommended: at least 12 ECTS credits from the group Foundation Knowledge				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Specialization Section Supply Chain Management Master of Science Mathematik: MA Business and Economics Sciences Mathematics Master of Science Economics: Supplementary Section Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	<p>Master of Science International Management:                  Core and Advanced Section International Management                  Supplementary Section International Management</p> <p>Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs:                  Supplementary Section Business Education</p> <p>Master of Science Information Systems:                  Supplementary Section Information Systems</p> <p>Master of Science Business Administration - Marketing:                  Supplementary Section Marketing</p> <p>Master of Science Business Administration - Corporate Development:                  Supplementary Section Corporate Development</p> <p>Master of Science Business Administration - Accounting and Taxation:                  Supplementary Section Accounting and Taxation</p> <p>Master of Science Geographie:                  Business Administration Master Geography</p> <p>Master of Arts Regionalstudien China - Betriebswirtschaftslehre:                  Business Administration Master Regional Studies China</p>
<b>9</b>	<p><b>Module Manager</b>                  Univ.-Prof. Dr. Fabian Sting</p>
<b>10</b>	<p><b>Miscellaneous</b></p>

<b>SpM Selected Issues in Supply Chain Management</b>					
<b>Module Code</b> 1271MSISP1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German and English	<b>Module Availability</b> irregular	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> a) Purchasing b) Supply Chain Games		<b>Contact Hours</b> a) 45h b) 45h	<b>Self-Studies</b> a) 135h b) 135h	<b>Course Language</b> a) German b) English
<b>2</b>	<b>Module Content</b> Selected Issues in Supply Chain Management: • Purchasing: Strategic Procurement Management • Supply Chain Games: Data Modelling, Databases and Simulation Tools				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories / methods in Supply Chain Management. ... justify and defend (independently developed) positions or problem solutions. ... discuss scientific topics in a professional manner and appropriate to the situation with (non-) specialists.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: The CM Supply Chain Analytics I and II should have been completed.				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Specialization Section Supply Chain Management Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Area Supply Chain Management				
<b>10</b>	<b>Miscellaneous</b>				

<b>SpM Taxation I</b>					
<b>Module Code</b> 1016MSTAX1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Taxation of Companies I		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Business taxation</li> <li>• Taxation of different legal structures (partnerships and corporations)</li> <li>• Choice of legal structure</li> <li>• International business taxation</li> <li>• Double taxation and anti-tax avoidance legislation</li> <li>• Case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Michael Overesch
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Taxation II</b>					
<b>Module Code</b> 1016MSTAX2	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Taxation of Companies II		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Corporate tax planning</li> <li>• Tax planning in the case of mergers and acquisitions</li> <li>• Tax planning in the case of international company structures</li> <li>• Taxation and change of corporate form</li> <li>• Case studies</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized methods in the area of tax law and business taxation. ... analyse current questions and challenges in the area of business taxation. ... assess and discuss findings and results of specialized methods. ... justify and defend (independently developed) positions or problem solutions. ... act responsibly considering ecological, social and ethical criteria.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: SpM Taxation I				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Michael Overesch
<b>10</b>	<b>Miscellaneous</b>

<b>SpM Selected Issues in Accounting &amp; Taxation II</b>					
<b>Module Code</b>	<b>Workload</b>	<b>ECTS Credits</b>	<b>Module Language</b>	<b>Module Availability</b>	<b>Duration</b>
1016MSSIS2	180h	6	German and English	every 2nd term - winter term	1 Term
<b>1</b>	<b>Courses</b> a) International Tax Planning b) Taxation of Corporate Groups c) Consolidated Balance Sheets d) Selected Issues in Business Valuation e) Selected Issues in Controlling II		<b>Contact Hours</b> a) 30h b) 30h c) 30h d) 30h e) 30h	<b>Self-Studies</b> a) 60h b) 60h c) 60h d) 60h e) 60h	<b>Course Language</b> a) English b) German c) German d) German e) English
<b>2</b>	<b>Module Content</b> Selected Issues in managerial accounting, financial accounting, auditing , business valuation or business taxation				
<b>3</b>	<b>Learning Objectives</b> Students... ... understand advanced, specialized theories or methods in accounting or taxation. ... analyse current questions and challenges in accounting or taxation. ... assess and discuss findings and research results of specialized theories / methods. ... justify and defend (independently developed) positions or problem solutions. ... discuss topics in a professional manner and appropriate to the situation with specialists. ... develop work processes for real problems and challenges.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Finance: Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation Specialisation Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Area Accounting and Taxation				
<b>10</b>	<b>Miscellaneous</b>				



<b>CM Indirect Taxation Law</b>					
<b>Module Code</b> 1015MBRIS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Indirect Taxation Law		<b>Contact Hours</b> 60h	<b>Self-Studies</b> 120h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> • Indirect taxes				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM Corporate Tax Law</b>					
<b>Module Code</b> 1015MBUSR1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Corporate Tax Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Income Tax Act</li> <li>• Corporation Tax Act</li> <li>• Trade Tax Act</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of tax law. ... receive content-related skills for understanding tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> None				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>CM International Tax Law</b>					
<b>Module Code</b> 1015MBISR1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> International Tax Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> • Foreign Tax Act • Double Taxation Convention				
<b>3</b>	<b>Learning Objectives</b> Students... ... acquire legal methodological competence in the field of international tax law. ... receive content-related skills for understanding international tax law. ... learn how to solve new cases by applying the technical and methodological skills acquired.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> none				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b> Language: german				

<b>CM Selected Issues of Tax Law</b>					
<b>Module Code</b> 1015MBAFS1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> German	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Selected Issues of Tax Law		<b>Contact Hours</b> 30h	<b>Self-Studies</b> 150h	<b>Course Language</b> German
<b>2</b>	<b>Module Content</b> Selected Issues of Tax Law				
<b>3</b>	<b>Learning Objectives</b> Students... ... deepen their knowledge in special areas of tax law. ... acquire competence in the areas of group tax law and reorganisation tax law. ... deal with the special tax features of the taxation of groups of companies in the subject Group Tax Law. ... deal with the various transformation processes in the subject Reorganisation Tax Law. ... receive an overview of the tax treatment of mergers, splits, contributions, conversions, accruals, share swaps and international conversions.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: basic knowledge of income tax law and corporate tax law				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (120)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr.' Johanna Hey				
<b>10</b>	<b>Miscellaneous</b>				

<b>SpM Market Design and Behaviour V</b>					
<b>Module Code</b> 1289MSMDB5	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - summer term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Corporate Taxation		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Tax competition between jurisdictions</li> <li>• Digitisation and Tax Policy</li> <li>• Reform options for corporate taxation</li> <li>• Cash flow based taxation, border adjustments and trade policy</li> <li>• Carbon pricing and border adjustments</li> <li>• Corporate taxation and corporate finance</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... <ul style="list-style-type: none"> <li>... understand the implications of the digital transformation of the economy for tax policy.</li> <li>... can analyse reform options for corporate taxation.</li> <li>... develop a conceptual framework to think through the interdependencies of corporate taxation, trade policy and environmental policy.</li> <li>... learn to communicate about policy relevant research to an academic audience.</li> <li>... learn to communicate about policy relevant research to non-academic audience.</li> <li>... engage in a discourse about reform options for policy design.</li> <li>... analyse public policy taking account of ethical, ecological and social concerns.</li> <li>... assess current tax policy debates and proposed solutions.</li> <li>... use the techniques of empirical and theoretical research in applied public finance.</li> </ul>				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: CM Microeconomics or CM Microeconomics (Business Administration)				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: WT (60)				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Master of Science Economic Research: Supplementary Section Economic Research Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Felix Bierbrauer				
<b>10</b>	<b>Miscellaneous</b>				

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<b>SpM Advanced Public Economics</b>					
<b>Module Code</b> 1302MSAPE1	<b>Workload</b> 180h	<b>ECTS Credits</b> 6	<b>Module Language</b> English	<b>Module Availability</b> every 2nd term - winter term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b> Advanced Public Economics		<b>Contact Hours</b> 45h	<b>Self-Studies</b> 135h	<b>Course Language</b> English
<b>2</b>	<b>Module Content</b> <ul style="list-style-type: none"> <li>• Optimal income taxation</li> <li>• Optimum excise duties</li> <li>• Optimal combination of direct and indirect taxes</li> <li>• Taxation of capital income</li> <li>• Corporate taxation</li> <li>• Political economy of redistributive taxes</li> <li>• Sufficient statistics approaches</li> <li>• Perturbation method</li> <li>• Mechanism design</li> </ul>				
<b>3</b>	<b>Learning Objectives</b> Students... ... analyse tax and expenditure policy. ... discuss conflicts between efficiency and distribution targets. ... apply methods for the formal analysis of optimal tax systems. ... apply methods for the formal analysis of tax reforms.				
<b>4</b>	<b>Teaching and Learning Methods</b> lecture practice				
<b>5</b>	<b>Module Entry Requirements</b> Recommendation: basic knowledge of differential calculus, optimisation problems with constraints, knowledge of consumer theory, knowledge of game theory				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test: PO				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the module examination				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Economics: Specialization Section Economics Supplementary Section Master of Science Economic Research: Specialization Section Economic Research Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation				
<b>9</b>	<b>Module Manager</b> Univ.-Prof. Dr. Felix Bierbrauer				
<b>10</b>	<b>Miscellaneous</b>				





<b>Studies Abroad I (Master)</b>					
<b>Module Code</b> 1014SAEr01	<b>Workload</b> 360h	<b>ECTS Credits</b> 12	<b>Module Language</b>	<b>Module Availability</b> every term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b>		<b>Contact Hours</b>	<b>Self-Studies</b>	<b>Course Language</b>
<b>2</b>	<b>Module Content</b> Depends on chosen course				
<b>3</b>	<b>Learning Objectives</b> Students... ... describe approaches to business administration, economics and social sciences from an international perspective. ... explain international issues in the areas of business administration, economics and social science. ... discuss and compare different theories and approaches in business administration, economics and social science. ... develop new intellectual perspectives with regard to their own education. ... recognize the dynamic, global dimensions of their professional future.				
<b>4</b>	<b>Teaching and Learning Methods</b> depending on course choice				
<b>5</b>	<b>Module Entry Requirements</b> No recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> TR - depending on course selection				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Depends on chosen course				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Economics: Supplementary Section Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Supplementary Section Finance Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development				

**BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE**

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b>
<b>10</b>	<b>Miscellaneous</b> Language: can be held in English or in any language offered at the host university. This module can be studied at a higher education institution in another country. There is a standardised crediting procedure for such cases. Information about course crediting (deadlines and procedures) can be obtained from the Credit Transfer Centre (WiSo Credit Transfer Centre: <a href="https://www.anrechnungswiso.uni-koeln.de/">https://www.anrechnungswiso.uni-koeln.de/</a> ) This module can also be taken as part of a summer school organised by the WiSo Faculty. In this case, students must register for the examination in accordance with the rules of the WiSo Faculty prior to embarking on the module.

<b>Studies Abroad II (Master)</b>					
<b>Module Code</b> 1014SAEr02	<b>Workload</b> 360h	<b>ECTS Credits</b> 12	<b>Module Language</b>	<b>Module Availability</b> every term	<b>Duration</b> 1 Term
<b>1</b>	<b>Courses</b>		<b>Contact Hours</b>	<b>Self-Studies</b>	<b>Course Language</b>
<b>2</b>	<b>Module Content</b> Depends on chosen course				
<b>3</b>	<b>Learning Objectives</b> Students... ... describe approaches to business administration, economics and social sciences from an international perspective. ... explain international issues in the areas of business administration, economics and social science. ... discuss and compare different theories and approaches in business administration, economics and social science. ... develop new intellectual perspectives with regard to their own education. ... are better equipped to deal with the dynamic, global dimensions of their professional future in an effective manner.				
<b>4</b>	<b>Teaching and Learning Methods</b> depending on course choice				
<b>5</b>	<b>Module Entry Requirements</b> No recommendations				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> TR - depending on course selection				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Depends on chosen course.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research Master of Arts Politikwissenschaft: Supplementary Section Political Science Master of Science Business Administration - Finance: Supplementary Section Finance Master of Education Wirtschaftspädagogik/Lehramt an Berufskollegs: Supplementary Section Business Education Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Development: Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Taxation:				

	Supplementary Section Accounting and Taxation
<b>9</b>	<b>Module Manager</b>
<b>10</b>	<b>Miscellaneous</b> Language: Can be offered in English or in any language possible at the host university. This module can be studied at a higher education institution in another country. There is a standardised crediting procedure for such cases. Information about course crediting (deadlines and procedures) can be obtained from the Credit Transfer Centre (WiSo Credit Transfer Centre: <a href="https://www.anrechnungswiso.uni-koeln.de/">https://www.anrechnungswiso.uni-koeln.de/</a> ) This module can also be taken as part of a summer school organised by the WiSo Faculty. In this case, students must register for the examination in accordance with the rules of the WiSo Faculty prior to embarking on the module.

### 3.6.4 Master Thesis

<b>Master's thesis in Business Administration</b>					
<b>Module Code</b>	<b>Workload</b>	<b>ECTS Credits</b>	<b>Module Language</b>	<b>Module Availability</b>	<b>Duration</b>
1015MaBA00	900h	30	German and English	every term	1 Term
<b>1</b>	<b>Courses</b>		<b>Contact Hours</b>	<b>Self-Studies</b>	<b>Course Language</b>
<b>2</b>	<b>Module Content</b> The topic of the master's thesis on the Business Administration programme must come from the specialisation section or from the subject group taken by the candidate in the supplementary section. If the topic relates to the supplementary section, the candidate must already have accumulated 18 ECTS credits in said supplementary section.				
<b>3</b>	<b>Learning Objectives</b> Students... ... are familiar with current debate on international management theory and methods and make use of it through their own independent research work. ... identify questions and issues that meet academic requirements. ... work on these questions independently, using the main primary and secondary literature. ... formulate theoretical and methodical (qualitative and/or quantitative) approaches to academic research. ... draw up a research plan and implement it independently. ... organise and design an academic research process. ... independently collect relevant data and evaluate them in a methodically competent manner. ... discuss theoretical and methodical problems in depth with teaching staff, other students and persons with an interest in the field. ... critically assess research findings and derive conclusions from them that are relevant to research and society.				
<b>4</b>	<b>Teaching and Learning Methods</b> Master's Thesis				
<b>5</b>	<b>Module Entry Requirements</b> 60 ECTS credits obtained				
<b>6</b>	<b>Mode of End-Of-Module Examination</b> Written test 6 months				
<b>7</b>	<b>Prerequisites for Awarding of Credit Points</b> Passing the written test.				
<b>8</b>	<b>Other Programmes that Use the Module</b> Master of Science Business Administration - Supply Chain Management: Masterthesis Master of Science Business Administration - Corporate Development: Masterthesis Master of Science Business Administration - Media and Technology Management: Masterthesis Master of Science Business Administration - Marketing: Masterthesis Master of Science Business Administration - Accounting and Taxation:				

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

valid for students of the ER 2015 (enrolment for winter semester 2020/21 at the latest)

	Masterthesis Master of Science Business Administration - Finance: Masterthesis
<b>9</b>	<b>Module Manager</b> AD Dr. Johannes Antweiler
<b>10</b>	<b>Miscellaneous</b> The master's thesis may be written in German or English.