2022/23

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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List of abbreviations

AM	Advanced module	PRES	Presentation
AS	Assignment	SI	Studium Integrale
С	Course	SM	Specialisation module
CC	Compulsory course	SPM	Supplementary module
СН	Contact hours (= time spent in class)	SPW	Semester period per week
СМ	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 examniation	TR	Credit points transferred from another university
PCR	Practical component report	WL	Workload
РО	Portfolio	WT	Written test
PR	Project		

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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
 - o of which at least 48 ECTS in the field of Business Administration and
 - o 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).

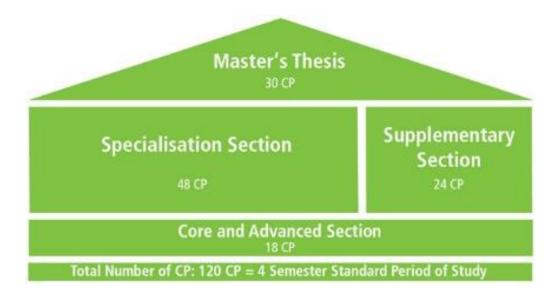
Applicants must provide proof that they have an adequate knowledge of German if neither their studies towards their first higher education qualification (e.g. bachelor) nor towards their general qualification for university entrance were conducted in German. Students may commence their studies if they 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 <u>selection procedure</u> 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 <u>WiSo Exchange (WEX) International Outgoings Portal</u> (access through the student's UoC account only), along with detailed information on each university.

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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 <u>International Relations Center</u> (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.

15 APRIL

1 JUNE

END OF JUNE

MID-JULY

MID-JULY

MID-JULY

END OF JULY

15 AUGUST

APPLICATION PERIOD*

RESULTS AND ACCEPTANCE PERIOD

Deadline for acceptance

All application have to be submitted via WEX

Alternative offer**

Outcome 2:

Alternative offer**

Outcome 3:

No offer

No offer

^{*} 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

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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 <u>WiSo Credit Transfer Center</u> > Information > Studies Abroad. For any questions regarding credit transfer, students can contact the <u>ZIB WiSo</u> or the <u>WiSo Credit Transfer Center</u>.

1.5 Sample study plan

	M.Sc. PROGRAMME IN BUSINESS ADMINSTRATION, 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 <u>information for selecting the specialisation sections</u> Accounting and Taxation, Controlling and Business Taxation. Only particular combinations in the Specialisation Section and Supplementary Section are possible.

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	M.Sc. PROGRAMME IN BUSINESS ADMINSTRATION, MAJOR in Accounting and Taxation (Studies Abroad included)					
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	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		
Studies	Abroa	d		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	СС	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 <u>information for selecting the specialisation sections</u> 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 module¹ 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 module¹ 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. <u>Two seminars and no import modules¹</u> 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 module¹ 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 module¹ 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. <u>Two seminars and no import modules¹</u> 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:

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

- a. One seminar and no import module¹ is selected in the specialisation section \rightarrow 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 module¹ are selected in the specialisation section → the following modules can only be selected if the 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 modules¹ 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

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

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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 <u>WiSo Student Service Point (WiSSPo)</u> 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 <u>Wisspo</u> 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 <u>Wisspo</u> 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 <a href="mailto:e-mai

International students who study at the WiSo Faculty for part of their programme can turn to the <u>International Relations Center</u> ("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 <u>Credit Transfer Centre</u> (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-

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

The <u>WiSo Career Serive</u> 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 <u>WiSo IT Service</u> 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	СР	CC/EC	Requ	ired
	CM Management Skills	6	СС	6	18
	CM Econometrics ¹	6	EC	12	
	AM Empirical Methods	6	EC		
ation	SpM Empirical Methods and Data Analysis I	6	EC		
d Tax	SpM Empirical Methods and Data Analysis III	6	EC		
Methodical Basics Accounting and Taxation	CM Selected Methods in Economics	6	EC		
countii	CM Applied Econometrics (Business Administration)	6	EC		
ss Acc	CM Microeconomics (Business Administration)	6	EC		
Basic	CM Procedural and corporate law	6	EC		
odical	CM Basic Course Tax Law	6	EC		
Meth	CM European Tax Law	6	EC		
	CM Specialisation in Company Law	6	EC		
	CM Tax Accounting Law	EC			
	CM Income Tax Law	6	EC		

¹ 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	СР	CC/ EC	Required
	SpM Taxation I	6	EC	Min. 36
	SpM Taxation II	6	EC	
	SpM Controlling I	6	EC	
ر 1	SpM Controlling II	6	EC	
Fundamentals¹	SpM Accounting I	6	EC	
undan	SpM Accounting II	6	EC	
Ľ	SpM Advanced Accounting		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	
ss ₁	CM Indirect Taxation Law	6	EC	Max. 6
Import Modules¹	CM Corporate Tax Law	6	EC	
port N	CM International Tax Law		EC	
<u>E</u>	CM Selected Issues of Tax Law	6	EC	
Seminars¹	SpM Practice Seminar		EC	Min. 6
Semi	SpM Accounting & Taxation Seminar	6	EC	

¹ Please note the <u>information for selecting the specialisation sections</u> 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	СР	CC/EC	Required
	SpM Taxation I	6	EC	24
	SpM Taxation II	6	EC	
	SpM Controlling I	6	EC	
	SpM Controlling II	6	EC	
tion1	SpM Accounting II	6	EC	
Accounting and Taxation ¹	SpM Accounting I	6	EC	
g and	SpM Selected Issues in Accounting & Taxation I	6	EC	
ountin	SpM Selected Issues in Accounting & Taxation II	6	EC	
Acco	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	
	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	
search	AM Computational Methods ²	6	EC	
ss Re	CM Advanced Microeconomics I	6	EC	
Business Research	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	

	SpM Controlling I	6	EC	24	
	SpM Controlling II	6	EC		
¹g₁	SpM Advanced Accounting	6	EC		
Controlling ¹	SpM Selected Issues in Accounting & Taxation I	6	EC		
ပိ	SpM Selected Issues in Accounting & Taxation II	6	EC		
	Specialisation Module Finance 7	6	EC		
	SpM Empirical Methods and Data Analysis IV	6	EC		
-e-	SpM Business Ethics	6	EC	Min.	24
oorate Dev Iopment²	SpM Strategic Development	6	EC	12	
Corporate Deve- lopment ²	SpM Strategic Human Resource Management	6	EC		
ပိ	SpM Strategic Management	6	EC		
	Specialisation Module Financial Theory	12	EC	24	+
	Specialisation Module Financial Institutions Management	12	EC		
	Specialisation Module Finance 2	6	EC		
Finance	Specialisation Module Finance 5		EC		
Fina	Specialisation Module Finance 7		EC		
	Specialisation module Finance 8		EC		
	Specialisation Module Value-Based Management in Insurance		EC		
	Specialisation Module Selected Issues in Finance I (6 LP)		EC		
	SpM Marketing in Specific Contexts I	6	EC	24	
	SpM Marketing in Specific Contexts II	6	EC		
gr.	SpM Marketing in Specific Contexts III	6	EC		
Marketing	SpM Brand Management	6	EC		
Ž	SpM Selected Issues in Marketing		EC		
	SpM Marketing Performance Management	6	EC		
	SpM Customer Management	6	EC		
%	SpM Empirical Methods and Data Analysis I	6	EC	24	_
Eco-	SpM Empirical Methods and Data Analysis III	6	EC		

_				
	SpM Empirical Methods and Data Analysis IV	6	EC	
	SpM Empirical Methods and Data Analysis V	6	EC	
	Specialisation Module Seminar Statistics and Econometrics			
	CM Econometrics ³	6	EC	
	AM Empirical Methods	6	EC	
	SpM Supply Chain Strategy	6	EC	24
ment	SpM Supply Chain Innovation	6	EC	
Supply Chain Management	SpM Selected Issues in Behavioural Supply Chain Management	6	EC	
ain Ma	SpM Supply Chain Operations	6	EC	
ly Ch	Specialisation Module Operative Supply Chain Planning	6	EC	
ddnS	Specialisation Module Project Management	6	EC	
	SpM Selected Issues in Supply Chain Management	6	EC	
	SpM Taxation I	6	EC	24
	SpM Taxation II	6	EC	
-	SpM Selected Issues in Accounting & Taxation II	6	EC	
ness Taxation ¹	CM Indirect Taxation Law	6	EC	
ss Ta	CM Corporate Tax Law	6	EC	
Busine	CM International Tax Law	6	EC	
Δ	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	СС	24
Stur	Studies Abroad II (Master)	12	CC	

¹ 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.

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

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

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

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.

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

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

Module Co 1011BMMS		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every term	Duration 1 Term
1	Courses			Contact Hours	Self- Studies	Course Language
2	Rules and tec ysis or reflectionRequirements thodical aspects	dership, comm hniques for an , , influencing fa , of manageme ors and difficul	actors and make-cent tasks lties in the perform	rship, commun	ication, presen	tation, planning, anal-
3	tions can distinguis ership, commun define the nec analyse the re agement compare suita select suitable reflect on and	ocial and mether had between and ication, preservessary analyte equirements for able approaches methods and assess their additional requi	d analyse the vari- ntation, planning, a ical and organisat or typical manager es and theories ba d practise managir own actions and the rements and sugg	ous manageme analysis and rel ional tasks with nent skills from ased on situation og the situation nose of others a	ent task function flection. in one area of the perspectivenal requirement using those meand identify dev	e of one area of man- nts. ethods. velopment potential.
4	Teaching and L	earning Meth	nods			
5	Module Entry R					
6		Mode of End-Of-Module Examination Combined examination: PRES, TP				
7	Prerequisites for Passing the com	_	of Credit Points ation.			
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation					

	Master of Science Business Administration - Corporate Development:
9	Module Manager AD Dr. Johannes Antweiler
10	Miscellaneous A range of seminars are offered, each focusing on different aspects of management skills.

CM Ecor	nometrics							
Module Cod 1314MBEC		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Econometrics			Contact Hours 60h	Self- Studies 120h	Course Language English		
2	 Linear regress Least squares Endogeneity a Maximum like Models for lim 	Module Content Linear regression model Least squares (LS) method and generalized Endogeneity and instrumental variable (IV) n Maximum likelihood (ML) method Models for limited dependent variables Time series models						
3	Students understand ac analyse curre collect and ar methods.	understand advanced, specialized theories / methods analyse current questions and challenges collect and analyse data material for selected scientific questions using quantitative / qualitative		·				
4	Teaching and L lecture practice	earning Meth	ods					
5	_	Module Entry Requirements no recommendation						
6	Mode of End-Of-Module Examination Written test: WT (90)							
7	Prerequisites for Awarding of Credit Points Passing the module examination							
8	Core at Master of Science Core at Master of Arts R Econor Master of Science Supple Master of Arts P Supple Master of Science Core at Supple Master of Science Master of Scienc	ce Business And Advanced Sice Economics: and Advanced Sice Economics: and Advanced Sice Sociology as mentary Section of the Sociology and Advanced Sice Business And Advanced Sice Information	dministration - Superior Section Supply Characteristics of China - Volkswire Edional Studies Clark Social Research Sociology and	s tschaftslehre: hina ch: Social Researd	ent			
		-	on Information Sys dministration - Ma					

AM Emp	oirical Method	S						
Module Co 1314MAEM		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Empirical Metho	ds		Contact Hours 45h	Self- Studies 135h	Course Language English		
2	Principles of nParametric anCausal InfererSpecialized edMachine learn	Module Content Principles of modern data analysis Parametric and nonparametric statistical info Causal Inference Specialized econometric tools Machine learning and big-data methods Classification methods			erence			
3	Students understand ac analyse curre collect and an methods discuss scient cialists.	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.			·			
4	Teaching and L	earning Meth	nods					
5	Module Entry R	-						
6		Mode of End-Of-Module Examination Written test: WT (90)						
7	-	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Core and Master of Science Special Supple Master of Arts Responsible Master of Science Supple Master of Arts Personal Supple Master of Science Core and Science Science Core and Science Science Science Core and Science Scie	ce Business And Advanced Sce Economics: ization Section mentary Section Master Rober Sociology amentary Section olitikwissenscher Business And Advanced Smentary Section mentary Section Master Section Master Rober Business And Advanced Smentary Section mentary Section Master	dministration - Su Section Supply Ch in Economics on China - Volkswir egional Studies Cl and Social Resear on Sociology and haft: on Political Science dministration - Fin Section Finance on Finance	tschaftslehre: hina ch: Social Researd	ent			

	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
9	Module Manager UnivProf. Dr. Jörg Breitung
10	Miscellaneous

Module Co 1314MSEM		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses a) Statistical Infe b) Topics in Eco		Statistics I	Contact Hours a) 45h b) 45h	Self- Studies a) 135h b) 135h	Course Language a) English b) English
2	Foundations of Theory of PoirTheory of hypothesis	Module Content Foundations of probability theory Theory of point estimation and estimation techniques (e.g. maximum likelihood) Theory of hypothesis testing and selected tests Interval estimation			od)	
3	Students	Learning Objectives Students understand advanced, specialised theories / methods.				
4	Teaching and L lecture practice	earning Meth.	ods			
5	_	Module Entry Requirements Recommendation: solid basic knowledge of probability theory				
6		Mode of End-Of-Module Examination Written test: WT (90)				
7	Passing the writ	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.				
8	Core and Master of Science Special Supple Master of Arts P Supple Master of Science Science Master of Science Science Master of Science Scie	ce Business Achad Advanced Size Economics: ization Section mentary Section olitikwissenschamentary Section Business Achad Advanced Simentary Section Economics Achad Section mentary Section Economics Achad Section Economics Economics Achad Section Economics E	dministration - Su Section Supply Ch a Economics on naft: on Political Science dministration - Fin Section Finance on Finance Systems: on Information Systeministration - Ma	ee ance: stems rketing: rporate Develoelopment counting and T	pment:	

	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
9	Module Manager UnivProf. Dr. Dominik Wied
10	Miscellaneous

SpM Emp	oirical Method	ds and Dat	a Analysis I	II		
Module Cod 1314MSEMD	-	Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses a) Time Series Econometrics b) Stochastic Models and Processes c) Topics in Econometrics and Statistics III		Contact Hours a) 45h b) 45h c) 45h	Self- Studies a) 135h b) 135h c) 135h	Course Language a) English b) English c) English	
2	Module Content a)Time Series Econometrics: • ARMA Models • State-Space Models • Models for Non-Stationary Time Series • Multivariate Time Series Models • Non-Stationarity in Multivariate Time Series b) Stochastic Models and Processes: • Deepening topics in statistical inference • bootstrap • nonparametric density estimation • nonparametric tests (e.g. for independence) • Brownian motions • Poisson processes • Markov processes Course c) Topics in Econometrics and Statistics III will be offered if available.					
3	Students understand ac analyse curre	understand advanced, specialized theories / methods analyse current questions and challenges collect and analyse data material for selected scientific questions using quantitative / qualitative				
4	Teaching and Learning Methods lecture practice					
5	Module Entry R Recommendation	=	knowledge of pro	bability theory		
6	Mode of End-O Written test: WT		mination			
7	Prerequisites for Passing the writter relates to the co	ten examinatio	n of one course.	A course is to b	pe attended; the	e written examination
8		ce Business Ad	the Module Iministration - Su Section Supply Ch			

	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
	Master of Science Economic Research:
	Specialization Section 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
9	Module Manager
	UnivProf. Dr. Dominik Wied
10	Miscellaneous

CM Sele	cted Methods in Economics					
Module Co 1289MBEXI		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses Experimental Me	ethods		Contact Hours 60h	Self- Studies 120h	Course Language English
2	Experimental Experimental	Module Content • Experimental Methods in economics • Experimental designs • Analysing experimental data				
3	analyse curre assess and di analyse data present scien critically evalu	dvanced, spec nt questions a scuss findings for selected so tific results in a late current sc	ialized theories / r nd challenges in t s and research res cientific questions a way that is appro- cial developments work and good so	he area of Mic sults of speciali using quantitat opriate for the t s and develop	roeconomics. zed methods. tive methods. target audience alternative solu	
4	Teaching and L lecture practice	earning Meth	nods			
5	Module Entry R	-	evel Microeconom	iics, Macroeco	nomics, Mather	natics
6		Mode of End-Of-Module Examination Written test: WT (60)				
7	_	Prerequisites for Awarding of Credit Points Passing the module examination				
8	Master of Science Core and Supplee Master of Science Supplee Master of Arts P	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management:				

9	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 Module Manager
10	UnivProf. Michael Krause, Ph.D. Miscellaneous

CM Appl	lied Econome	trics (Busi	ness Admin	istration)			
Module Co 1289MBAE		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses Applied Econom ministration)	etrics (Master	Business Ad-	Contact Hours 60h	Self- Studies 120h	Course Language English	
2	 Statistical Fou Experiments a Regression (Covariables) Instrumental Volume Regression Di 	Module Content • Statistical Foundations and Testing • Experiments and RCTs • Regression (OLS, dummy variables, omitted variable bias, nonlinear models, binary dependent variables) • Instrumental Variables • Regression Discontinuity • Panel data (Fixed effects, differences-in-differences)					
3	Students understand ac assess and di collect and an methods justify and de discuss scien cialists develop work	understand advanced, specialized theories / methods in the area of labour markets assess and discuss findings and research results of specialized theories / methods collect and analyse data material for selected scientific questions using quantitative / qualitative methods justify and defend (independently developed) positions or problem solutions discuss scientific topics in a professional manner and appropriate to the situation with (non-) spe-					
4	Teaching and L lecture practice	earning Meth	ods				
5	Module Entry R		of basic econome	etrics and statis	tics, basic knov	wledge of R	
6	Mode of End-O Written test: WT		mination				
7	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Other Programmes that Use the Module 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						

9	Module Manager UnivProf. Dr. Pia Pinger
10	Miscellaneous

CM Mici	roeconomics (Business	Administrati -	on)			
Module Co 1289MBME		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses Microeconomics	: Game Theor	Contact Hours 60h	Self- Studies 120h	Course Language English		
2	 Non-cooperati Normal form g Extensive form Finitely and in Cooperative G Core, Shapley Evolutionary g Social choice 	Module Content Non-cooperative Game Theory Normal form games Extensive form games, with complete and incomplete information Finitely and infinitely repeated games Cooperative Game Theory Core, Shapley-value, bargaining problem Evolutionary game theory Social choice theory, voting Condorcet-paradox, Arrow-theorem					
3	Students understand ac assess and d analyse data communicate critically evalu	Learning Objectives 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.					
4	Teaching and L lecture practice	earning Meth.	ods				
5	Module Entry R Recommendation	-	evel Microeconom	ics, Macroecor	nomics, Mathen	natics	
6	Mode of End-O Written test: WT		mination				
7	Prerequisites for Passing the mod	_					
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management:						

	Economics Master Regional Studies China Master of Science Sociology and Social Research: Supplementary Section Sociology and Social Research Master of Science International Management: Supplementary Section International 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 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
9	Module Manager UnivProf. Dr. Bettina Rockenbach
10	Miscellaneous

CM Proce	edural and co	orporate la	ıw					
Module Cod 1015MBVGR		Workload 180h	Duration 1 Term					
1	Courses a) Basic Course Commercial and Corporate Law b) Tax Procedure Law for Accounting and Taxation			Contact Hours a) 60h b) 60h	Self- Studies a) 120h b) 120h	Course Language a) German b) German		
2	Commercial la companies, pow Corporate law commercial part	Module Content Commercial law (especially the German concept of a "Kaufmann", commercial register, trading companies, power of "Prokura" and commercial transactions) Corporate law (especially the German concepts of a civil law partnership, company and general commercial partnership) Tax procedure law						
3	Learning Objectives 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.							
4	Teaching and I lecture practice	_earning Meth	ods					
5	Module Entry F	Requirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.							
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation							
9	Module Manager UnivProf. Dr. Joachim Hennrichs UnivProf. Dr.: Johanna Hey							
10	Miscellaneous							

CM Basic	Basic Course Tax Law							
Module Code 1015MBGKS ²				Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Basic Course Ta	ax Law		Contact Hours 60h	Self- Studies 120h	Course Language German		
2	Module Conten Basic law Income Tax A Constitutional	ct	se solutions					
3	Learning Objectives 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.							
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R None	Requirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the mod	_						
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation							
9	_	Module Manager UnivProf. Dr. Johanna Hey						
10	Miscellaneous							

CM European Tax Law								
Module Code 1015MBESR		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term		
1	CoursesContact HoursSelf- StudiesCourse LanguageEuropean Tax LawHours 30hStudies 150h							
2	European taxGuidelinesCase law of thBasic freedom	Module Content • European tax law • Guidelines • Case law of the European court of justice • Basic freedoms • Tax competition						
3	Learning Objectives 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.							
4	Teaching and L	-earning Meth	nods					
5	Module Entry R Basic knowledge	-	x law, corporate ta	ax law and inte	rnational tax lav	v.		
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Awarding of Credit Points Passing the module examination							
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation							
9	Module Manager UnivProf. Dr.' Johanna Hey							
10	Miscellaneous							

CM Speci	CM Specialisation in Company Law							
Module Code 1015MBVIG1					Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Specialisation in	Company Law	1	Contact Hours 30h	Self- Studies 150h	Course Language German		
2	Partnership la Law of corpora Formation, org	Module Content • Partnership law • Law of corporations, in particular the law of the GmbH and AG • Formation, organisation and termination of a capital company, depending on its legal form • Liability and capital structure system of the law on corporations						
3	Learning Objectives 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.							
4	Teaching and L	earning Meth	ods					
5	Module Entry R None	equirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the mod	_				_		
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation							
9	Module Manager UnivProf. Dr.' Barbara Grunewald							
10	Miscellaneous							

OM T 4								
CM Tax Accounting Law								
Module Code 1015MBBIL1	•	Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Tax Accounting	Law		Contact Hours 30h	Self- Studies 150h	Course Language German		
2	German Com German Fisca International a	Module Content • German Commercial Code • German Fiscal Code/Income Tax Act/Valuation Act • International accounting standards • Tax accounting legal issues • Case studies						
3	Learning Objectives 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.							
4	Teaching and L	Teaching and Learning Methods lecture						
5	Module Entry R None	Requirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Awarding of Credit Points Passing the module examination							
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation							
9	Module Manager UnivProf. Dr. Joachim Hennrichs							
10	Miscellaneous							

CM Incom	CM Income Tax Law								
Module Code 1015MBEKR1 Workload 180h 6			ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term			
1	Courses Income Tax Law	ı		Contact Hours 60h	Self- Studies 120h	Course Language German			
2	Module Content Income Tax Act Income tax law issues Case solutions								
3	Learning Objectives 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.								
4	Teaching and Learning Methods lecture practice								
5	Module Entry R None	Requirements							
6	Mode of End-O Written test: WT		mination						
7	Prerequisites for Awarding of Credit Points Passing the module examination								
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Core and Advanced Section Accounting and Taxation								
9	Module Manager UnivProf. Dr. Johanna Hey								
10	Miscellaneous								

3.6.2 Specialisation Section Accounting and Taxation

SpM Ta	xation I						
Module Co 1016MSTA		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses Taxation of Com	npanies I		Contact Hours 45h	Self- Studies 135h	Course Language German	
2	Business taxaTaxation of difChoice of legaInternational b	Module Content Business taxation Taxation of different legal structures (partnerships and corporations) Choice of legal structure International business taxation Double taxation and anti-tax avoidance legislation Case studies					
3	Learning Objectives 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.						
4	Teaching and L lecture practice	1.00.000					
5	Module Entry R	equirements					
6	Mode of End-O Written test: WT		mination				
7	Prerequisites for Passing the mod	_	of Credit Points				
8	Master of Science Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educate Supple Master of Science	mentary Sections and the Business Amentary Sections and the Business Amentary Sections Business Amentary Sections Wirtschaft and Wirtschaft and Business Amentary Sections Wirtschaft and Business Amentary Sections Business Busine	on dministration - Fin on Finance Systems: on Information Syd dministration - Ma	stems rketing: rporate Develo elopment amt an Berufsk ation counting and T	collegs:		

	Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	Module Manager UnivProf. Dr. Michael Overesch
10	Miscellaneous

SpM Tax	ation II							
Module Cod		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Taxation of Companies II Contact Hours 45h Course Langua German German							
2	Corporate taxTax planning iTax planning i	 Module Content Corporate tax planning Tax planning in the case of mergers and acquisitions Tax planning in the case of international company structures Taxation and change of corporate form Case studies 						
3	Learning Objectives 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.							
4	Teaching and Learning Methods lecture practice							
5	_	Module Entry Requirements Recommendation: SpM Taxation I						
6		Mode of End-Of-Module Examination Written test: WT (60)						
7	-	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Other Programmes that Use the Module 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:							

9	Module Manager UnivProf. Dr. Michael Overesch
10	Miscellaneous

• Fundamentals • Theory, strate • Controlling ins Learning Object Students understand ac communicate discuss scien	nt s of controlling gies and metho struments		Module Language English Contact Hours 45h	Module Availability every 2nd term - winter term Self- Studies 135h	Duration 1 Term Course Language English				
Module Content • Fundamentals • Theory, strate • Controlling ins Learning Object Students understand ac communicate discuss scien	nt s of controlling gies and metho struments		Hours 45h	Studies					
• Fundamentals • Theory, strate • Controlling ins Learning Object Students understand ac communicate discuss scien	s of controlling gies and metho struments	ods to support co	ntrolling activiti						
Students understand a communicate discuss scien	ctives		Module Content Fundamentals of controlling Theory, strategies and methods to support controlling activities Controlling instruments						
	Learning Objectives Students understand advanced, specialized theories / methods in the area of operative 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.								
Teaching and Learning Methods lecture practice									
Module Entry Requirements Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory									
Mode of End-Of-Module Examination Written test: WT (60)									
-	_								
Other Programmes that Use the Module 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: Supplementary Section Business Education									
	Module Entry F Recommendation decision theory Mode of End-O Written test: WT Prerequisites f Passing the module of Scient Supple of Scient Scient Supple of Scient Scien	Module Entry Requirements Recommendation: Basic knowled decision theory Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Passing the module examination Other Programmes that Use Master of Science Business Action Supplementary Section Master of Science Business Action Supplementary Section Master of Science Business Action Supplementary Section Master of Science Gesundheits Supplementary Section Master of Science Internationa Supplementary Section Master of Science Business Action Supplementary Section Master of Science Internationa Supplementary Section Master of Science Business Action Supplementary Section Master of Science Internation Supplementary Section Master of Science Information Supplementary Section	Module Entry Requirements Recommendation: Basic knowledge of internal adecision theory Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the module examination Other Programmes that Use the Module Master of Science Business Administration - Surpplementary Section Supply Chain Master of Science Business Administration - Master of Science Business Administration - Master of Science Business Administration - Corporate Deventary Section Corporate Deventary Section Corporate Deventary Section Corporate Deventary Section Health Economics: Supplementary Section Health Economics Supplementary Section International Master of Science International Management: Supplementary Section International Master of Science Business Administration - Fin Supplementary Section Finance Master of Science Information Systems: Supplementary Section Information Systems: Supplementary Section Information Systems:	Module Entry Requirements Recommendation: Basic knowledge of internal and external ac decision theory Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the module examination Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Develor 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	Module Entry Requirements Recommendation: Basic knowledge of internal and external accounting, invest decision theory Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the module examination Other Programmes that Use the Module 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 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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous This course ends in the middle of the semester (1. term). The exam is offered at the end of the course.

SpM Cor	ntrolling II							
Module Cod 1016MSCOI		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Strategic Contro	olling (2. Term)		Contact Hours 45h	Self- Studies 135h	Course Language English		
2	Module Content Introduction to strategic controlling Conventional cost management instruments More recent cost management instruments Benchmarking							
3	Learning Objectives 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.							
4	Teaching and L lecture practice							
5	_	Module Entry Requirements Recommendation: Basic knowledge of internal and external accounting, investment, financing and decision theory						
6	Mode of End-O Written test: WT		mination					
7	-	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Other Programmes that Use the Module 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:							

	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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous This course starts in the middle of the semester (2. term). The exam is offered at the end of the course.

SpM Acc	counting I							
Module Co 1016MSAC		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Sustainability Re	Contact Hours Studies Hours 45h Course Language German						
2	 Conceptual ar General Requ Reporting on Reporting on Reporting on Preparing Sus Assuring Sus 	Module Content Conceptual and Institutional Background General Requirements Reporting on Governance Issues Reporting on Environmental Issues Reporting on Social Issues Preparing Sustainability Reports Assuring Sustainability Reports Analyzing Sustainability Reports						
3	Students understand ac analyse curre assess and d justify and de	Learning Objectives 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.						
4	Teaching and L lecture practice							
5	Module Entry R	Module Entry Requirements none						
6		Mode of End-Of-Module Examination Written test: WT (60)						
7	-	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Other Programmes that Use the Module 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							

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

SpM Acc	ounting II							
Module Code 1016MSACC2		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses International Ac	Courses International AccountingContact Hours 45hSelf- Studies 135hCourse Language German						
2	Module Content Theoretical as well as institutional foundations of IFRS IASB-Framework Recognition and measurement of different classes of assets and liabilities Special issues of individual and consolidated IFRS reports							
3	Learning Objectives Students understand advanced, specialized theories / methods in the area international accounting analyse current questions and challenges in the area of uninternational accounting gain confidence in reporting according to international financial reporting standards (IFRS) with respect to recognition as well as measurement issues acquire knowledge enabling them to interpret IFRS in light of their principle-based character solve new problems and cases, using the subject-related and methodological competence taugh in the module apply business valuation concepts within the framework of IFRS accounting.					ounting. andards (IFRS) with based character. al competence taught		
4	Teaching and Learning Methods lecture practice							
5	Module Entry R	Requirements						
6	Mode of End-O Written test: WT		nination					
7	Prerequisites for Passing the mod	_						
8	Other Programmes that Use the Module 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
9	Module Manager N. N.
10	Miscellaneous The examination is offered in every term.

SpM Ad	vanced Accou	inting						
Module Code 1016MSAAC1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Value-based Co	Courses Value-based ControllingContact Hours 45hSelf- Studies 135hCourse Language English						
2	Basics of value Characteristics Effect of capita Shareholder v Discounted ca Value-based in Working capita Risk measure Implementatio	Module Content Basics of value-based controlling (including traditional financial indicators) Characteristics of capital markets Effect of capital structure on business value Shareholder value approach Discounted cash flow (DCF) method Value-based indicators and their steering Working capital management, especially cash management Risk measurement and risk management Implementation of a value-based strategy The Ohlson model						
3	Students understand ac analyse curre collect, syster justify and del discuss scien cialists act responsib	 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-) spe- 						
4	Teaching and L lecture practice							
5	Module Entry R Recommendation	-	ledge of internal a	and external ac	counting, inves	stment and financing		
6		Mode of End-Of-Module Examination Written test: WT (60)						
7	Prerequisites for Passing the mod	_						
8	Other Programmes that Use the Module 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: Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing 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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous

SpM Sele	ected Issues	in Account	ting & Taxati	ion I		
Module Code 1016MSSIS1		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses a) Tax Accounting b) Financial Server c) Taxation of Fart d) Selected Issue e) Annual Audit f) Special Audits	vice and Real E amily Business es in Controllir		Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	Self- Studies a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	Course Language a) English b) English c) German d) English e) German f) German
2	Module Conten		accounting, finar	ncial accounting	g, auditing or bu	usiness taxation
3	Learning Objectives 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 specialis develop work processes for real problems and challenges.					nethods. s.
4	Teaching and L	earning Meth	ods			
5	Module Entry R	equirements				
6	Mode of End-O Written test: PO		mination			
7	Prerequisites for Passing the modelectures.	_		must be taken.	The exam cove	ers the content of two
8	Supple Master of Science Supple	ce Business Admentary Section ce Business Admentary Section ce Economics: mentary Section ce International mentary Section ce Business Admentary Section ce Business Admentary Section ce Information mentary Section ce Information ce Informa	Iministration - Sup Im Supply Chain Mandinistration - Ma Iministration - Count Iministration - Count Im Corporate Develor Iministration - Fin Iministration - Fin Im Finance	Management rketing: rporate Developelopment anagement ance:	pment:	

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

SpM Sel	ected Issues	in Account	ting & Taxat	ion II		
Module Code 1016MSSIS2		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses 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			Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h	Self- Studies a) 60h b) 60h c) 60h d) 60h e) 60h	Course Language a) English b) German c) German d) German e) English
2	Module Conten Selected Issues business taxatio	in managerial	accounting, finar	ncial accounting	g, auditing , bus	siness valuation or
3	Learning Objectives 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.					nethods.
4	Teaching and L	earning Meth	ods			
5	Module Entry R None	equirements				
6	Mode of End-O Written test: PO		mination			
7	Prerequisites for Passing the moot two lectures.	_		nave to be chos	sen. The exam	covers the content of
8	Other Programmes that Use the Module 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					
9	Module Manager Area Accounting and Taxation					
10	Miscellaneous					

Speciali	sation Module	Financial	Accounting				
Module Code 1016SMFA00		Workload ECTS Credits 12			Module Availability irregular	Duration 1 Term	
1	Courses Financial Accou	nting		Contact Hours 90h	Self- Studies 270h	Course Language English	
2	Module Content Conceptual Framework and Financial Statements Recording Business Transactions Accrual Accounting Presentation of Financial Statements Internal Control, Cash, and Receivables Inventory Property, Plant & Equipment and Intangibles Investment and International Operations Liabilities Shareholders' Equity The Statement of Cash Flows Financial Statement Analysis and Valuation						
3	ing concepts, as distinguish be uses them with taffect financial s prepare finance measurement ru analyze and e statements to as evaluate how determine poten identify, interpnancial statement Financial state of firms for share	ne different final sumptions, print tween who device aim to asset tatements. It is seen a firm's control accounting distill implications or et and use related and use related and use related and the etholders, lender the etholders, lender and the etholders, lender and the etholders, lender and the etholders are the etholders, lender and the etholders are the etholders.	ncipals and financivelops the standales how the legal under IFRS, i.e., inancial statement arrent and future cretion (e.g., access for decision-malevant information valuation.	cial accounting rds, who enforce environment, research transacts tell about a big performance a counting choices king. In in financial states ource of informations and other	objectives. ces them, who elevant institutions and apply ousiness, i.e., and risks. s) affects finance atements for denation about the stakeholders s	purpose of the underly applies them and who ons and stakeholders of IFRS recognition and analyze financial statements and cision-making in figure financial performance financial performance such as employees,	
4	Teaching and L lecture practice	earning Meth	ods				
5	Module Entry R						
6		Mode of End-Of-Module Examination Written test: WT (60)					
7		Prerequisites for Awarding of Credit Points Passing the written test.					
8	_	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation:					

	Specialization Section Accounting and Taxation
9	Module Manager Prof. Dr. Michael Stich
10	Miscellaneous 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 readingsFinancial 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.• www.accounting.uni-koeln.de

CM Indire	CM Indirect Taxation Law									
Module Code 1015MBRIS1 Workload 180h ECTS Credits 6				Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term				
1	Courses Indirect Taxation	ı Law		Contact Hours 60h	Self- Studies 120h	Course Language German				
2	Module Conten Indirect taxes	t								
3	Learning Objectives 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.									
4	Teaching and Learning Methods lecture practice									
5	Module Entry R None	equirements								
6	Mode of End-O Written test: WT		nination							
7	Prerequisites for Passing the mod									
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation									
9	Module Manager UnivProf. Dr. Johanna Hey									
10	Miscellaneous									

CM Corporate Tax Law									
Module Code 1015MBUSR1 Workload 180h ECTS Credits 6			ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term			
1	Courses Corporate Tax L	aw		Contact Hours 30h	Self- Studies 150h	Course Language German			
2	Module Conten Income Tax A Corporation Tax Trade Tax Act	ct ax Act							
3	Learning Objectives 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.								
4	Teaching and L	earning Meth	ods						
5	Module Entry R None	Requirements							
6	Mode of End-O Written test: WT		mination						
7	Prerequisites for Passing the mod	_							
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation								
9	Module Manager UnivProf. Dr. Johanna Hey								
10	Miscellaneous								

CM International Tax Law									
Module Code 1015MBISR1 Workload 180h 6			ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term			
1	Courses International Tax	x Law		Contact Hours 30h	Self- Studies 150h	Course Language German			
2	Module Conten • Foreign Tax A • Double Taxati	ct							
3	Learning Objectives 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.								
4	Teaching and L	earning Meth	ods						
5	Module Entry R	Requirements							
6	Mode of End-O Written test: WT		nination						
7	Prerequisites for Passing the mod	_							
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation								
9	Module Manager UnivProf. Dr.' Johanna Hey								
10	Miscellaneous Language: german								

CM Select	CM Selected Issues of Tax Law									
Module Code 1015MBAFS1		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term				
1	Courses Selected Issues	of Tax Law		Contact Hours 30h	Self- Studies 150h	Course Language German				
2	Module Conten Selected Issues									
3	Learning Objectives 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.									
4	Teaching and L	earning Meth	ods							
5	Module Entry R Recommendation	=	edge of income ta	ax law and corp	oorate tax law					
6	Mode of End-O Written test: WT		mination							
7	Prerequisites for Passing the mod	_								
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation									
9	Module Manager UnivProf. Dr.' Johanna Hey									
10	Miscellaneous									

SnM Prac	SpM Practice Seminar								
Module Code 1016MSPRX1)	Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - winter term	Duration 1 Term			
1	Courses a) Applied Seminar Business Taxation b) Applied Seminar Financial Accounting c) Applied Seminar Managerial Accounting c) Applied Seminar Managerial Accounting c) Applied Seminar Managerial Accounting c) 60h c) 60h c) 60h c) Course Langua a) German b) German c) English					b) German			
2	Module Conten Current topics in		anagerial accoun	ting or financial	accounting or	taxation			
3	Learning Objectives 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.								
4	Teaching and L	earning Metho	ods						
5	Module Entry R	equirements							
6	Mode of End-O								
7	Prerequisites for Passing the moot to the content of	dule examination		A course is to I	oe attended; th	e examination relates			
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation								
9	Module Manage Area Accounting								
10	Miscellaneous								

SpM Accounting & Taxation Seminar									
Module Code 1016MSATS1		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term			
1	Courses a) Seminar Busi b) Seminar Fina c) Seminar Man	ncial Accountir	•	Contact Hours a) 30h b) 30h c) 30h	Self- Studies a) 150h b) 150h c) 150h	Course Language a) German b) German c) English			
2	Module Conten Current topics in		anagerial accoun	ting or financial	accounting or	taxation			
3	Learning Objectives 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.								
4	Teaching and L seminar	earning Meth	ods						
5	Module Entry R	equirements							
6	Mode of End-O Combined exam								
7	Prerequisites for Awarding of Credit Points Passing the module examination of one course. A course is to be attended; the examination relates to the content of one course.								
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation								
9	Module Manager Area Accounting and Taxation								
10	Miscellaneous								

3.6.3 Supplementary Section Accounting and Taxation

SpM Tax	xation I							
Module Co 1016MSTA		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Taxation of Companies I Contact Hours Studies German 45h 135h							
2	Business taxa Taxation of dif Choice of lega International b	Module Content Business taxation Taxation of different legal structures (partnerships and corporations) Choice of legal structure International business taxation Double taxation and anti-tax avoidance legislation Case studies						
3	Learning Objectives 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.							
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R	Requirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the modern							
8	Master of Science Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educate Supple Master of Science	mentary Section ce Business Action ce Business Action ce Information mentary Section ce Business Action mentary Section ce Business Action mentary Section ce Business Action mentary Section wirtschaft mentary Section ce Business Action mentary Section mentary Section mentary Section mentary Section mentary Section ce Business Action	on dministration - Fin on Finance Systems: on Information Sys dministration - Ma	stems rketing: rporate Developelopment amt an Berufskation counting and Ta	ollegs:			

	Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	Module Manager UnivProf. Dr. Michael Overesch
10	Miscellaneous

SpM Tax	ration II					
Module Co 1016MSTA		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses Taxation of Com	npanies II	•	Contact Hours 45h	Self- Studies 135h	Course Language German
2		planning n the case of r n the case of i	mergers and acqu nternational comp oorate form			
3	Learning Objectives 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.					
4	Teaching and L lecture practice	earning Meth	ods			
5	Module Entry R	-	on I			
6	Mode of End-O Written test: WT		mination			
7	Prerequisites for Passing the mod	_	of Credit Points			
8	Master of Science Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educate Supple Master of Science Supple Master of Science Supple Master of Science Special Supple Master of Arts R	ce Economics: mentary Section ce Business Admentary Section ce Information mentary Section ce Business Admentary Section	on dministration - Fin on Finance Systems: on Information Sys dministration - Ma	stems rketing: rporate Develoelopment amt an Berufsk ation counting and Taxation d Taxation wirtschaftslehre	ollegs: axation:	

9	Module Manager UnivProf. Dr. Michael Overesch
10	Miscellaneous

ntrolling I							
Module Code 1016MSCON1		Workload 180h ECTS Credits		Module Availability every 2nd term - winter term	Duration 1 Term		
Courses Operative Contr	olling (1. Term)	Contact Hours 45h	Self- Studies 135h	Course Language English		
• Fundamentals • Theory, strate	of controlling gies and meth	ods to support co	ntrolling activiti	ies			
Learning Objectives Students understand advanced, specialized theories / methods in the area of operative 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.							
Teaching and L lecture practice							
_	-	ledge of internal a	and external ac	ccounting, inves	tment, financing and		
	=	mination					
-	_						
Other Programmes that Use the Module 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:							
	Courses Operative Contre Module Conter Fundamentals Theory, strate Controlling ins Learning Object Students Module Students Module Students Module Students Module Entry Freching and I lecture Practice Module Entry Freching and I lecture P	Courses Operative Controlling (1. Term Module Content Fundamentals of controlling Theory, strategies and methe Controlling instruments Learning Objectives Students Giscuss scientific topics in a cialists. Gevelop work processes for Teaching and Learning Methelecture practice Module Entry Requirements Recommendation: Basic know decision theory Mode of End-Of-Module Examing the module examination Passing the module examination Other Programmes that Use Master of Science Business Active Supplementary Section Master of Science Business Active Supplementary Section Master of Science Gesundheit Supplementary Section Master of Science Internationa Supplementary Section Master of Science Business Active Supplementary Section Master of Science Internationa Supplementary Section Master of Science Business Active Supplementary Section Master of Science International Supplementary Section Master of Science International Supplementary Section Master of Science Information Supplementary Section Master of Science Information Supplementary Section Master of Science Information Supplementary Section	Courses Operative Controlling (1. Term) Module Content Fundamentals of controlling Theory, strategies and methods to support cone Controlling instruments Learning Objectives Students Mevelop work processes for real problems and cialists develop work processes for real problems and learning Methods lecture practice Module Entry Requirements Recommendation: Basic knowledge of internal and decision theory Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the module examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the module examination Master of Science Business Administration - Supplementary Section Marketing Master of Science Business Administration - Co Supplementary Section Corporate Dev Master of Science Gesundheitsökonomie: Supplementary Section Health Econom Master of Science Gesundheitsökonomie: Supplementary Section International M Master of Science Business Administration - Fin Supplementary Section International M Master of Science Internation Systems: Supplementary Section Information Systems Supplementary Section Information Systems Supplementary Section Information Systems	Courses Contact Hours A5h	Module Content		

	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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous This course ends in the middle of the semester (1. term). The exam is offered at the end of the course.

SpM Cor	ntrolling II								
Module Cod 1016MSCO		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term			
1	Courses Strategic Contro	olling (2. Term)		Contact Hours 45h	Self- Studies 135h	Course Language English			
2	Introduction toConventionalMore recent c	Module Content Introduction to strategic controlling Conventional cost management instruments More recent cost management instruments Benchmarking							
3	Students understand a communicate discuss scien cialists.	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-) spe							
4	Teaching and L lecture practice								
5	Module Entry R Recommendation decision theory	-	edge of internal a	and external ac	counting, inves	tment, financing and			
6	Mode of End-O Written test: WT		mination						
7	Prerequisites for Passing the modern	•							
8	Other Programmes that Use the Module 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								
		-	spädagogik/Lehr		ollegs:				

	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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous This course starts in the middle of the semester (2. term). The exam is offered at the end of the course.

SpM Ac	counting II					
Module Co 1016MSAC		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses International Ac	counting		Contact Hours 45h	Self- Studies 135h	Course Language German
2	IASB-FramewRecognition a	s well as institu ork nd measureme	tional foundations ent of different cla und consolidated l	sses of assets	and liabilities	
3	respect to recog	ounting. andards (IFRS) with based character. cal competence taught				
4	Teaching and Lecture practice	_earning Meth	ods			
5	Module Entry F	Requirements				
6	Mode of End-O Written test: WT		mination			
7	Prerequisites for Passing the modern					
8	Master of Scient Supple Master of Scient Supple Master of Scient Supple Master of Scient Supple Master of Educa Supple Master of Scient Supple Master of Scient Supple Master of Scient Specia	ce Economics: mentary Section ce Business Admentary Section ce Information mentary Section ce Business Admentary Section ce Business Admentary Section distribution Wirtschaft mentary Section ce Business Admentary Section distribution Section	on dministration - Fin on Finance Systems: on Information Sys dministration - Ma	stems rketing: rporate Develo elopment amt an Berufsk ation counting and Taxation	ollegs:	

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

- P.III 7.0	counting I		<u> </u>			T			
Module Co 1016MSAC		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term			
1	Courses Sustainability Re	eporting		Contact Hours 45h	Self- Studies 135h	Course Language German			
2	 Conceptual ar General Requ Reporting on Reporting on Reporting on Preparing Su Assuring Sus 	Module Content Conceptual and Institutional Background General Requirements Reporting on Governance Issues Reporting on Environmental Issues Reporting on Social Issues Preparing Sustainability Reports Assuring Sustainability Reports Analyzing Sustainability Reports							
3	Students understand ac analyse curre assess and d justify and de	Learning Objectives Students understand advanced, specialized theories / methods in the area of sustainability/ESG reportir 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.							
4	Teaching and L lecture practice	earning Meth	nods						
5	Module Entry R	Requirements							
6	Mode of End-O Written test: WT		mination						
7	Prerequisites for Passing the mod	_	of Credit Points						
8	Other Programmes that Use the Module 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:								

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

SpM Sele	ected Issues	in Account	ting & Taxati	ion I		
Module Code 1016MSSIS1		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses a) Tax Accounting b) Financial Server c) Taxation of Fart d) Selected Issue e) Annual Audit f) Special Audits	vice and Real E amily Business es in Controllir		Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	Self- Studies a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	Course Language a) English b) English c) German d) English e) German f) German
2	Module Conten	-	accounting, finar	ncial accounting	g, auditing or bu	usiness taxation
3	Learning Objectives Students understand advanced, specialized theories or methods in accounti analyse current questions and challenges in accounting or taxatior assess and discuss findings and research results of specialized the justify and defend (independently developed) positions or problem discuss topics in a professional manner and appropriate to the situ develop work processes for real problems and challenges.					nethods.
4	Teaching and L	earning Meth	ods			
5	Module Entry R	equirements				
6	Mode of End-O Written test: PO		mination			
7	Prerequisites for Passing the modelectures.	_		must be taken.	The exam cove	ers the content of two
8	Supple Master of Science Supple	ce Business Ac mentary Section ce Business Ac mentary Section ce Business Ac mentary Section ce Economics: mentary Section ce International mentary Section ce Business Ac mentary Section ce Information mentary Section	Iministration - Sup Im Supply Chain Mandinistration - Ma Iministration - Count Iministration - Count Im Corporate Develor Iministration - Fin Iministration - Fin Im Finance	Management rketing: rporate Developelopment anagement ance:	pment:	

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

SpM Selec	cted Issues	in Account	ing & Taxati	ion II		
Module Code 1016MSSIS2	•	Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses 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			Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h	Self- Studies a) 60h b) 60h c) 60h d) 60h e) 60h	Course Language a) English b) German c) German d) German e) English
2	Module Conten Selected Issues business taxatio	in managerial	accounting, finar	ncial accountinç	ງ, auditing , bus	siness valuation or
3	Learning Objectives 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.					nethods.
4	Teaching and L	earning Metho	ods			
5	Module Entry R None	equirements				
6	Mode of End-Of-Module Examination Written test: PO					
7	Prerequisites for Awarding of Credit Points Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.					
8	Other Programmes that Use the Module 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					
9	Module Manager Area Accounting and Taxation					
10	Miscellaneous					

SpM Ad	vanced Accou	ınting					
Module Co 1016MSAA		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses Value-based Co	ontrolling	•	Contact Hours 45h	Self- Studies 135h	Course Language English	
2	Basics of valu Characteristic Effect of capit Shareholder v Discounted ca Value-based i Working capit Risk measure	Module Content Basics of value-based controlling (including traditional financial indicators) Characteristics of capital markets Effect of capital structure on business value Shareholder value approach Discounted cash flow (DCF) method Value-based indicators and their steering Working capital management, especially cash management Risk measurement and risk management Implementation of a value-based strategy					
3	Students understand ac analyse curre collect, syster justify and de discuss scien cialists act responsib	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-) sp					
4	Teaching and L lecture practice	_earning Meth	nods				
5	Module Entry R	-	ledge of internal a	and external ac	counting, inves	tment and financing	
6		Mode of End-Of-Module Examination Written test: WT (60)					
7	-	Prerequisites for Awarding of Credit Points Passing the module examination					
8	Other Programmes that Use the Module 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: Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing 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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous

Courses Rechnungslegur	Workload 180h	ECTS Credits	Module Language	Module Availability	Duration 1 Term		
			German and English	every 2nd term - sum- mer term	T Tellii		
nehmen nach H	Courses Rechnungslegung von Versicherungsunter- nehmen nach HGB und IFRSContact Hours 30hSelf- Studies 60hCourse Language German						
Accounting sys Sources of law HGB, IAS/IFR	Module Content • Accounting systems • Sources of law • HGB, IAS/IFRS accounting methods • Full fair value accounting						
Learning Objectives Students analyse insurance companies' annual financial statements based on different accounting rules value claims reserves, claims equalization reserves and actuarial reserves explore the impact of different accounting rules on how balance sheet items are valued implement risk-based auditing strategies for insurance companies.							
Teaching and L lecture practice							
_	=						
		mination					
=	_	f Credit Points					
Other Programmes that Use the Module 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 Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance:							
	Learning Object Students analyse insura value claims r explore the im implement risi Teaching and L lecture practice Module Entry R no recommenda Mode of End-O Written test: WT Prerequisites for Passing the writt Other Program Master of Science Supplet	Learning Objectives Students analyse insurance companie value claims reserves, claim explore the impact of differer implement risk-based auditin Teaching and Learning Methol lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Exar Written test: WT (60) Prerequisites for Awarding o Passing the written test. Other Programmes that Use of Master of Science Business Act Supplementary Section Master of Science Mathematik: MA Business and Eco Master of Science Economics: Supplementary Section Master of Science Economics: Supplementary Section Master of Science Business Act Supplementary Section Master of Science Economics: Supplementary Section Master of Science Business Act Supplementary Section	Learning Objectives Students analyse insurance companies' annual financia value claims reserves, claims equalization res explore the impact of different accounting rule implement risk-based auditing strategies for in Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Su Supplementary Section Supply Chain M Master of Science Information Systems: Supplementary Section Information Systems Supplementary Section Marketing Master of Science Business Administration - Co Supplementary Section Corporate Deventage of Science Business Administration - Acc Supplementary Section Accounting and Master of Science Mathematik: MA Business and Economics Sciences Master of Science Economics: Supplementary Section Master of Science Economics: Supplementary Section Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences	Learning Objectives Students analyse insurance companies' annual financial statements be value claims reserves, claims equalization reserves and actu explore the impact of different accounting rules on how balar implement risk-based auditing strategies for insurance composition of the practice Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Managument Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Develop Supplementary Section Marketing Master of Science Business Administration - Accounting and Ta Supplementary Section Accounting and Ta Supplementary Section Accounting and Taxation Master of Science Mathematik: MA Business and Economics Sciences Mathematics Master of Science Economics: Supplementary Section 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	Learning Objectives Students analyse insurance companies' annual financial statements based on differe value claims reserves, claims equalization reserves and actuarial reserves explore the impact of different accounting rules on how balance sheet items implement risk-based auditing strategies for insurance companies. Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Warketing: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Marketing 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 Master of Science Economics: Supplementary Section Sciences Mathematics Master of Science Business Administration - Finance: Supplementary Section Sciences Mathematics Master of Science Business and Economics Sciences Mathematics Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance: Specialization 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
9	Module Manager UnivProf. Dr. Heinrich R. Schradin
10	Miscellaneous

SpM Mar	ket Design ar	nd Behavio	our V					
Module Cod 1289MSMDE	-	Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1						Course Language English		
2	Module Content Tax competition between jurisdictions Digitisation and Tax Policy Reform options for corporate taxation Cash flow based taxation, border adjustments and trade policy Carbon pricing and border adjustments Corporate taxation and corporate finance							
3	Learning Objectives 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.							
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R	-	conomics or CM N	1icroeconomics	s (Business Adr	ministration)		
6	Mode of End-O Written test: WT		mination					
7	-	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Other Programmes that Use the Module 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							
9	Module Manage UnivProf. Dr. F							
10	Miscellaneous	Miscellaneous						

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

		Γ	T	Ī		Π	
Module Co 1302MSAP		ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Advanced Public	Courses Advanced Public Economics Contact Hours 45h Self- Studies English					
2	Optimal incom Optimum exci Optimal comb Taxation of ca Corporate tax Political econd Sufficient stati Perturbation n	Module Content Optimal income taxation Optimum excise duties Optimal combination of direct and indirect taxes Taxation of capital income Corporate taxation Political economy of redistributive taxes Sufficient statistics approaches Perturbation method Mechanism design					
3	Students analyse tax a discuss confli apply method	Learning Objectives 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.					
4	Teaching and L lecture practice						
5		n: basic know			imisation proble	ems with constraints,	
6	Mode of End-O Written test: PO		mination				
7	Prerequisites for Passing the mod		of Credit Points on				
8	Other Programmes that Use the Module 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						
9	_	Module Manager UnivProf. Dr. Felix Bierbrauer					
10	Miscollanoous	Miscellaneous					

SnM Emr	oirical Method	de and Dat	a Analysis I	V		<u> </u>
Module Cod 1314MSEMD	e	Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses a) Statistical Ana b) Topics in Eco	-		Contact Hours a) 45h b) 45h	Self- Studies a) 135h b) 135h	Course Language a) English b) English
2	Module Content Properties of financial time series Time series models Efficiency of financial markets Empirical analysis of the capital asset pricing model Empirical analysis of intertemporal asset pricing models Volatility models Market Microstructure and high-frequency data					
3	Learning Objectives 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.					
4	Teaching and Learning Methods lecture practice					
5		n: Solid knowl	edge of statistical			M Econometrics or CM
6	Mode of End-O Written test: WT		mination			
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.					
8	Other Programmes that Use the Module 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
9	Module Manager UnivProf. Dr. Roman Liesenfeld
10	Miscellaneous

Specialisa	ation Module	Research	in Finance	(Research	Track)		
Module Code 1259RiFi01	Workload 180h ECTS Credits 6			Module Language German and English	Module Availability irregular	Duration 1 Term	
1	Courses a) Empirical Res b) Empirical Res c) Wissenschaft der der Idee zur	search in Corpo liches Arbeiten	orate Finance in Finance: Von	Contact Hours a) 30h b) 60h c) 30h	Self- Studies a) 150h b) 120h c) 150h	Course Language a) English b) English c) German	
2	Module Content Empirical Research in Corporate Finance • Current issues in capital market research, focusing on asset management • Critical assessment of pivotal studies in this area • Methodical implementation of empirical investigations • Guidance on independent research Empirical Research in Asset Management • Current issues in capital market research, focusing on asset management • Critical assessment of pivotal studies in this area • Methodical implementation of empirical investigations • Guidance on independent research Scientific work in Finance: From Idea to Publication • Development of a research proposal in the field of finance • Preparation of the proposal for a research paper						
3	Learning Objectives Students develop their own research ideas devise methods for conducting their own research projects formulate their own research proposals and work them out into papers engage in academic discourse.						
4	Teaching and Learning Methods lecture practice seminar						
5	Module Entry Requirements 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.						
6		Mode of End-Of-Module Examination Combined examination: PRES, TP					
7	Passing the com	Prerequisites for Awarding of Credit Points Passing the combined examination. Only one course must an can be attended; the examination refers to topics of only one course.					
8	Other Program Master of Science		the Module Iministration - Su	oply Chain Mar	nagement:		

	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:
9	Specialization Section Finance Module Manager UnivProf. Dr. Dieter Hess UnivProf. Dr. Alexander Kempf Dr. Alexander Pütz
10	Miscellaneous Only one course (a, b, or c) must and can be attended. The courses are offered on an irregular basis.

Speciali	sation module	Selected	Issues in Co	orporate De	evelopmen	t II	
Module Code 1253SMSC02		Workload 180h	ECTS Credits	Module Language German and English	Module Availability irregular	Duration 1 Term	
1	Courses a) Sustainability b) Elective Corp		ment II	Contact Hours a) 30h b) 30h	Self- Studies a) 150h b) 150h	Course Language a) English b) German and English	
2		Module Content Varying topics in the field of corporate development					
3	perform analy apply theoreti engage in aca	nt issues in the rses and make cal and metho ademic discour	e field of corporate informed decision dical knowledge t se. rticipating in grou	ns about corpor o real-life corpo	rate developm	ent issues.	
4	Teaching and L	Teaching and Learning Methods seminar					
5	-	Module Entry Requirements No recommendations					
6		Mode of End-Of-Module Examination Written test: WT (60)					
7	Passing the writ	Prerequisites for Awarding of Credit Points Passing the written examination. Only one course must an can be attended; the examination refers to topics of only one course.					
8	Other Programmes that Use the Module 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						
9	UnivProf. Dr. M UnivProf. Dr. B	Module Manager UnivProf. Dr. Mark Ebers UnivProf. Dr. Bernd Irlenbusch UnivProf. Dr. Dirk Sliwka					
10	Miscellaneous						

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

Discuss, develop and implement corporate development methods in teams and with the lecturer.

CM Adva	anced Mathen	natics					
Module Code 1302MBAMT1		Workload 180h			Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses Advanced Mathematics for Economists Contact Hours 60h Self- Studies 120h Course I English					Course Language English	
2	Overview of e Metric and sta Linear algebra Differential ca	Module Content Overview of elementary mathematical concepts Metric and standardized spaces Linear algebra Differential calculus and applications Convex sets and concave functions Optimisation					
3	Learning Objectives Students apply mathematical argumentation and proof techniques correctly formulate economic problems occurring in research mathematically and solve them.						
4	Teaching and L lecture practice						
5	Module Entry R	Module Entry Requirements none					
6		Mode of End-Of-Module Examination Written test: WT (90)					
7	· ·	Prerequisites for Awarding of Credit Points Passing the module examination					
8	Master of Science Supple Master of Science	Other Programmes that Use the Module 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					
9	Module Manager UnivProf. Dr. Martin Barbie						

10	Miscellaneous

CM Sele	cted Methods	in Econo	mics				
Module Code 1289MBEXE1		Workload ECTS Co		Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses Experimental Me	Courses Experimental Methods			Self- Studies 120h	Course Language English	
2	Experimental Experimental	Module Content • Experimental Methods in economics • Experimental designs • Analysing experimental data					
3	Students understand ac analyse curre assess and di analyse data present scient critically evalu	Learning Objectives Students understand advanced, specialized theories / methods in the area of experimental Economics analyse current questions and challenges in the area of Microeconomics assess and discuss findings and research results of specialized methods analyse data for selected scientific questions using quantitative methods present scientific results in a way that is appropriate for the target audience critically evaluate current social developments and develop alternative solutions use techniques of scientific work and good scientific practice.					
4	Teaching and L lecture practice						
5	_	Module Entry Requirements Recommendation: Bachelor Level Microeconomics, Macroeconomics, Mathematics					
6		Mode of End-Of-Module Examination Written test: WT (60)					
7	<u>-</u>	Prerequisites for Awarding of Credit Points Passing the module examination					
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management:						

	Master of Science Business Administration - Finance:
9	Module Manager UnivProf. Michael Krause, Ph.D.
10	Miscellaneous

putational Me	ethods					
de IT1	Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
Courses Computational N	Methods		Contact Hours 45h	Self- Studies 135h	Course Language English	
ProgrammingNumerical appNumerical solutionApplication to	Module Content Programming numerical algorithms Numerical approximation Numerical solution of zeroing and optimization problems Application to canonical economic problems Parametrization, solution and simulation of structural economic models					
Learning Objectives 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.						
Teaching and L lecture practice						
Module Entry R	Module Entry Requirements none					
	Mode of End-Of-Module Examination Written test: WT (60)					
_	Prerequisites for Awarding of Credit Points Passing the module examination					
Master of Science Supples Master of Arts R Econore	ce Business A mentary Secti ce Business A mentary Secti ce Information mentary Secti ce Business A mentary Secti ce Business A mentary Secti ce Business A mentary Secti ce Business A mentary Secti degionalstudie nics Master R degionalstudie	administration - Su on Supply Chain Mandministration - Fin on Finance on Systems: on Information - Mandministration - Mandministration - Co on Marketing administration - Co on Corporate Devadministration - Accounting and on Accounting and on China - Volkswire egional Studies Cinn Ost- und Mittele	Management lance: stems Irketing: rporate Development counting and T d Taxation Itschaftslehre: hina Uropa - Volksw	opment: -axation:		
	Courses Computational M Module Content Programming Numerical app Numerical app Numerical soli Application to Parametrization Learning Object Students In apply numeric economic mode Interpret resu	Courses Computational Methods Module Content Programming numerical alg Numerical approximation Numerical solution of zeroin Application to canonical ecc Parametrization, solution and Learning Objectives Students Apply numerical methods and economic models. Interpret results of the application use the technical language Teaching and Learning Methole lecture Practice Module Entry Requirements None Mode of End-Of-Module Examinate Written test: WT (60) Prerequisites for Awarding Passing the module examinate Other Programmes that Use Master of Science Business A Supplementary Section Master of Arts Regionalstudie Economics Master R Master of Arts Regionalstudie	Courses Computational Methods Module Content Programming numerical algorithms Numerical approximation Numerical approximation Numerical solution of zeroing and optimization Application to canonical economic problems Parametrization, solution and simulation of str Learning Objectives Students Interpret results of the application of numerical use the technical language in a way that is apply numerical methods and programs for the economic models. Interpret results of the application of numerical use the technical language in a way that is apply numerical methods lecture practice Module Entry Requirements Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the module examination Other Programmes that Use the Module Master of Science Business Administration - Susupplementary Section Supply Chain Master of Science Information Systems: Supplementary Section Information Systems: Supplementary Section Information Systems: Supplementary Section Marketing Master of Science Business Administration - Masupplementary Section Corporate Deventary Section Corporate Deventary Section Accounting and Master of Science Business Administration - Cosupplementary Section Accounting and Master of Arts Regionalstudien China - Volkswir Economics Master Regional Studies Climater of Arts Regionalstudien Ost- und Mittelei	de T1 Workload 180h ECTS Credits Genglish Module Language English	Module Module ECTS Credits English Module Availability every 2nd term - summer term	

	Specialization Section Economic Research Master of Arts Regionalstudien Lateinamerika - Volkswirtschaftslehre: Economics Master Regional Studies Latin America
9	Module Manager UnivProf. Dr. Andreas Schabert
10	Miscellaneous

lodulo Co	ode	Workload	ECTS Credits	Module	Module	Duration	
Module Code 1289MBAMI1		180h	6	Language English	Availability every 2nd term - winter term	1 Term	
1	Courses Advanced Micro	Courses Advanced Microeconomics I			Self- Studies 120h	Course Language English	
2	Theory of houTheory of the	Module Content • Theory of household and demand • Theory of the enterprise and the supply • Market equilibrium					
3	Students understand m are proficient of individual dec use mathema	understand modern microeconomic concepts are proficient in the most important techniques of microeconomic analysis, such as the analysis of individual decision-making behaviour use mathematical models to investigate price formation in markets modify these models to recognize their limitations and to analyse the effects of political interven-					
4	Teaching and L lecture practice						
5	_	Module Entry Requirements Recommendation: Good basic knowledge of microeconomics and mathematics					
6		Mode of End-Of-Module Examination Written test: WT (60)					
7		Prerequisites for Awarding of Credit Points Passing the module examination					
8	Other Programmes that Use the Module 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						

9	Module Manager UnivProf. Dr. Johannes Münster
10	Miscellaneous

CM Adv	anced Microe	conomics	II				
Module Code 1289MBAMI2		Workload 180h	ECTS Credits	Language A English e	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses Advanced Micro	Courses Advanced Microeconomics II			Self- Studies 120h	Course Language English	
2	Module Content Static games with complete information: Nash Equilibrium, Mixed Strategies Dynamic games with complete information: subgame perfect Nash Equilibrium, one-shot deviation principle, bargaining, forward induction Static games with incomplete information: Bayesian Nash Equilibrium, auctions Dynamic games with incomplete information: Perfect Bayesian Nash Equilibrium and refinement signalling games Mechanism design and social preferences aggregation Current developments in game theory and mechanism design						
3	Learning Objectives Students acquire and deepen methodological knowledge in the field of modern game theory and mechanism design discuss the latest developments in game theory.					theory and mecha-	
4	Teaching and L lecture practice						
5	Module Entry R	Requirements					
6	Mode of End-O Written test: WT		mination				
7	Prerequisites for Passing the mod						
8	Supple Master of Science	ce Business Admentary Section Ce Economics: The Business Admentary Section Ce Business Admentary Section Ce Economics: The Business Admentary Section Ce Economics: The Business Admentary Section Ce Economics Ce Eco	dministration - Supon Supply Chain Madministration - Find Find Find Find Find Find Find Find	Management ance: stems rketing: rporate Develoelopment counting and Tata	pment:		

	Specialization Section Economic Research
9	Module Manager UnivProf. Dr. Christoph Schottmüller
10	Miscellaneous

CM Adv	anced Macroe	conomics	I					
Module Code 1302MBAMA1		Workload 180h						
1	Courses Advanced Macro	Courses Advanced Macroeconomics I			Self- Studies 120h	Course Language English		
2	Stylized facts: Dynamic optin Stability and u The canonical Exogenous ar Real business Numeral solut	Module Content Stylized facts: growth and business cycles Dynamic optimization in continuous time and in discrete time under uncertainty Stability and uniqueness of dynamic systems The canonical neoclassical growth model Exogenous and endogenous growth Real business cycles (TFP and fiscal policy shocks) Numeral solutions, simulation and evaluation of structural models Calibration and introduction in structural estimation of model parameter						
3	Students analyse and s methodological I apply the mat tailor and app growth and busi discuss the st tions parameterize develop analy	 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 or 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 						
4	Teaching and L lecture practice	earning Meth.	ods					
5	Module Entry R	equirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the mod	_						
8	Supple Master of Science Supple Master of Science Supple Master of Science	ce Business Ac mentary Section ce Business Ac mentary Section ce Information mentary Section	Iministration - Sup on Supply Chain M Iministration - Fin on Finance Systems: on Information Sys Iministration - Ma	Management ance:	nagement:			

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

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 Specialization Section Economic Research 9 **Module Manager** Univ.-Prof. Dr. Peter Funk 10 Miscellaneous 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.

CM Adv	anced Macroe	conomics	II				
Module Code 1302MBAMA2		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses Advanced Macro	Courses Advanced Macroeconomics II			Self- Studies 120h	Course Language English	
2	 Complete mar Incomplete mar Fiscal policy, price of transaction free open economics New Keynesia 	Module Content Complete markets and representative agents Incomplete markets and heterogeneous agents Fiscal policy, public debt, and optimal taxation Transaction frictions and monetary policy Open economy macroeconomics New Keynesian macroeconomics Labour market frictions and Labour market fluctuations					
3	Students master core in skill for innovativ deepen their land conduct of policy evaluate and markets recognize posplete markets Identify the opoffs.	 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- 					
4	Teaching and L lecture practice	earning Meth	ods				
5	Module Entry R	Requirements					
6	Mode of End-O Written test: WT		mination				
7	Prerequisites for Passing the mod	•					
8	Passing the module examination Other Programmes that Use the Module 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 Specialization Section Economic Research
9	Module Manager UnivProf. Michael Krause, Ph.D. UnivProf. Dr. Andreas Schabert
10	Miscellaneous Useful references are Ljungqvist, Lars and Thomas J. Sargent (2012). Recursive mac-roeconomic 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

	anced Econor	neules I						
Module Code 1314MBAEM1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Advanced Econo	ometrics: Theo	ory	Contact Hours 60h	Self- Studies 120h	Course Language English		
2	The classic line Tests in the classic line Specification of Generalised line Panel data regentime series en Instrument Va	Module Content The classic linear model Tests in the classical linear model Specification of econometric models Generalised linear model Panel data regression Time series econometric methods Instrument Variables / GMM Asymptotic Inference						
3	Students have basic kn tributions in the methods model econor tions.	have basic knowledge of econometric methods, which enable them to understand scientific con tributions in the field of empirical economic research and to assess the properties of quantitative methods model economic relationships econometrically and choose between alternative model specifica-						
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R	equirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the mod	_						
8	Other Programmes that Use the Module 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 Specialization Section Economic Research
9	Module Manager UnivProf. Dr. Jörg Breitung
10	Miscellaneous This module presents econometric tools for the analysis of cross-sectional data, time series and panel data at doctoral level.

CM Adva	anced Econor	metrics II					
Module Code 1314MBAEM2		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses Advanced Econo	ometrics: Appli	cations	Contact Hours 60h	Self- Studies 120h	Course Language English	
2	Evaluation of of Fixed effects at Regression dieRobust standa	Module Content • Evaluation of causal effects • Fixed effects and difference-in-difference estimator • Regression discontinuity designs • Robust standard errors and clustering • Structural estimates with experimental data					
3	Students implement es discuss situat apply appropr carry out emp	Learning Objectives Students implement estimation methods and test procedures discuss situation estimation and testing procedures apply appropriate econometric models and the corresponding inference methods carry out empirical studies in modern macro- and microeconometrics report on their approach and their results.					
4	Teaching and L lecture practice						
5	Module Entry R	equirements					
6	Mode of End-O Combined exam						
7	Prerequisites for Passing the mod	_					
8	Supple Master of Science	ce Business Ac mentary Section ce Business Ac mentary Section ce Information mentary Section ce Business Ac mentary Section ce Business Ac mentary Section ce Economics: mentary Section ce Economics R	Iministration - Sup n Supply Chain Manistration - Fin n Finance Systems: n Information Systemistration - Manistration - Manistration - Conformation - Conformation - Accounting and	Management ance: stems rketing: rporate Develoelopment counting and Tata	pment:		
			Economic Resea				

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

SpM Co	ntrolling I						
Module Code 1016MSCON1		180h 6		Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses Operative Contr	olling (1. Term)	Contact Hours 45h	Self- Studies 135h	Course Language English	
2	FundamentalsTheory, strate	Module Content • Fundamentals of controlling • Theory, strategies and methods to support controlling activities • Controlling instruments					
3	Students understand a communicate discuss scien cialists.	understand advanced, specialized theories / methods in the area of operative controlling communicate continuously and purposefully in diverse teams discuss scientific topics in a professional manner and appropriate to the situation with (non-) spe-					
4	Teaching and L lecture practice						
5	Module Entry R Recommendation decision theory	-	ledge of internal a	and external ac	counting, inves	tment, financing and	
6	Mode of End-O Written test: WT		mination				
7	Prerequisites for Passing the mod	_					
8	Supple Master of Science Supple	ce Business Admentary Section ce Business Admentary Section ce Economics: mentary Section ce Gesundheit mentary Section ce International mentary Section ce Business Admentary Section ce Business Admentary Section ce Information mentary Section ce Business Admentary Section ce Information mentary Section ce Business Admentary Section ce Information ce Business Admentary Section ce Information ce Business Admentary Section ce Business Admentary Secti	dministration - Su on Supply Chain Mandministration - Mandministration - Co on Corporate Develor on Corporate Develor on Health Economical Management: on International Manistration - Finding Systems: on Information Systems:	Management urketing: rporate Development nics anagement aance:	opment:		
	Master of Educa	ation Wirtschaft	on Information Sys spädagogik/Lehr on Business Educ	amt an Berufsk	collegs:		

	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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous This course ends in the middle of the semester (1. term). The exam is offered at the end of the course.

SpM Co	ntrolling II							
Module Code 1016MSCON2		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Strategic Contro	CoursesContact HoursSelf- Studies 45hCourse Lang Studies 135h						
2	Introduction to Conventional More recent conventional	Module Content Introduction to strategic controlling Conventional cost management instruments More recent cost management instruments Benchmarking						
3	Students understand ac communicate discuss scien cialists.	 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-) spe 						
4	Teaching and L lecture practice							
5	Module Entry R Recommendation decision theory	-		and external ac	ccounting, inves	tment, financing and		
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the mod	_	of Credit Points on					
8	Supple Master of Science	ce Business A mentary Section ce Business A mentary Section ce Business A mentary Section ce Gesundheit mentary Section ce International mentary Section ce Business A mentary Section	dministration - Su on Supply Chain Manistration - Maninistration - Maninistration - Co on Corporate Devision on Corporate Devision devices on Health Economial Management: on International Manistration - Firon Finance Systems:	Management rketing: rporate Develoelopment nics anagement ance:				
		-	on Information Sy tspädagogik/Lehr		collegs:			

	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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous This course starts in the middle of the semester (2. term). The exam is offered at the end of the course.

SpM Adv	SpM Advanced Accounting							
Module Cod 1016MSAAC		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Value-based Co	entrolling		Contact Hours 45h	Self- Studies 135h	Course Language English		
2	Module Content Basics of value-based controlling (including traditional financial indicators) Characteristics of capital markets Effect of capital structure on business value Shareholder value approach Discounted cash flow (DCF) method Value-based indicators and their steering Working capital management, especially cash management Risk measurement and risk management Implementation of a value-based strategy The Ohlson model							
3	Learning Objectives 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.							
4	Teaching and L lecture practice	_earning Meth	ods					
5	Module Entry R	-	ledge of internal a	and external ac	counting, inves	tment and financing		
6	Mode of End-Of-Module Examination Written test: WT (60)							
7	Prerequisites for Awarding of Credit Points Passing the module examination							
8	Other Programmes that Use the Module 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: Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing 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
9	Module Manager UnivProf. Dr. Carsten Homburg
10	Miscellaneous

SnM Solo	oted legues i	in Assaunt	ting 9 Tayot	ion I			
Module Code 1016MSSIS1	cted Issues	Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses a) Tax Accounting b) Financial Ser c) Taxation of Fa d) Selected Issu e) Annual Audit f) Special Audits	vice and Real E amily Business les in Controllin		Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h f) 30h	Self- Studies a) 60h b) 60h c) 60h d) 60h e) 60h f) 60h	Course Language a) English b) English c) German d) English e) German f) German	
2	Module Conten Selected Issues		accounting, finar	ncial accounting	յ, auditing or bւ	usiness taxation	
3	Learning Objectives 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.						
4	Teaching and L	earning Meth	ods				
5	Module Entry R	Module Entry Requirements none					
6	Mode of End-O Written test: PO	Mode of End-Of-Module Examination Written test: PO					
7	Prerequisites for Awarding of Credit Points Passing the module examination: Two lectures must be taken. The exam covers the content of two lectures.						
8	Other Programmes that Use the Module 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:						

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

SpM Selec	cted Issues	in Account	ing & Taxat	ion II		
Module Code 1016MSSIS2		Workload 180h	ECTS Credits 6	Module Language German and English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses a) International b) Taxation of C c) Consolidated d) Selected Issu e) Selected Issu	orporate Group Balance Sheet es in Business	s Valuation	Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h	Self- Studies a) 60h b) 60h c) 60h d) 60h e) 60h	Course Language a) English b) German c) German d) German e) English
2	Module Conten Selected Issues business taxatio	in managerial	accounting, finar	ncial accountinç	ງ, auditing , bus	siness valuation or
3	Learning Objectives 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.					
4	Teaching and L	earning Meth	ods			
5	Module Entry Requirements None					
6	Mode of End-Of-Module Examination Written test: PO					
7	Prerequisites for Awarding of Credit Points Passing the module examination: Two lectures have to be chosen. The exam covers the content of two lectures.					
8	Other Programmes that Use the Module 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					
9	Module Manager Area Accounting and Taxation					
10	Miscellaneous					

Courses Rechnungslegur	Workload 180h	ECTS Credits	Module Language	Module Availability	Duration 1 Term		
			German and English	every 2nd term - sum- mer term	T Tellii		
nehmen nach H	Courses Rechnungslegung von Versicherungsunternehmen nach HGB und IFRS Contact Hours Studies German German						
Accounting sys Sources of law HGB, IAS/IFR	Module Content • Accounting systems • Sources of law • HGB, IAS/IFRS accounting methods • Full fair value accounting						
Students analyse insura value claims r explore the im	analyse insurance companies' annual financial statements based on different accounting rules value claims reserves, claims equalization reserves and actuarial reserves explore the impact of different accounting rules on how balance sheet items are valued.						
Teaching and L lecture practice	earning Meth	ods					
_	=						
		mination					
=	Prerequisites for Awarding of Credit Points Passing the written test.						
Other Programmes that Use the Module 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 Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance:							
	Learning Object Students analyse insura value claims r explore the im implement risi Teaching and L lecture practice Module Entry R no recommenda Mode of End-O Written test: WT Prerequisites for Passing the writt Other Program Master of Science Supplet	Learning Objectives Students analyse insurance companie value claims reserves, claim explore the impact of differer implement risk-based auditin Teaching and Learning Methol lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Exar Written test: WT (60) Prerequisites for Awarding o Passing the written test. Other Programmes that Use of Master of Science Business Act Supplementary Section Master of Science Mathematik: MA Business and Eco Master of Science Economics: Supplementary Section Master of Science Economics: Supplementary Section Master of Science Business Act Supplementary Section Master of Science Economics: Supplementary Section Master of Science Business Act Supplementary Section	Learning Objectives Students analyse insurance companies' annual financia value claims reserves, claims equalization res explore the impact of different accounting rule implement risk-based auditing strategies for in Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Su Supplementary Section Supply Chain M Master of Science Information Systems: Supplementary Section Information Systems Supplementary Section Marketing Master of Science Business Administration - Co Supplementary Section Corporate Deventage of Science Business Administration - Acc Supplementary Section Accounting and Master of Science Mathematik: MA Business and Economics Sciences Master of Science Economics: Supplementary Section Master of Science Economics: Supplementary Section Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences	Learning Objectives Students analyse insurance companies' annual financial statements be value claims reserves, claims equalization reserves and actu explore the impact of different accounting rules on how balar implement risk-based auditing strategies for insurance composition of the practice Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Managument Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Develop Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Ta Supplementary Section Accounting and Ta 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	Learning Objectives Students analyse insurance companies' annual financial statements based on differe value claims reserves, claims equalization reserves and actuarial reserves explore the impact of different accounting rules on how balance sheet items implement risk-based auditing strategies for insurance companies. Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Warketing: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Marketing 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 Master of Science Economics: Supplementary Section Sciences Mathematics Master of Science Business Administration - Finance: Supplementary Section Sciences Mathematics Master of Science Business and Economics Sciences Mathematics Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance: Specialization 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
9	Module Manager UnivProf. Dr. Heinrich R. Schradin
10	Miscellaneous

SpM Emm	viriaal Matha	de and Det	a Analysia I	V			
Module Code 1314MSEMD	~	Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses a) Statistical Ana b) Topics in Eco	-		Contact Hours a) 45h b) 45h	Self- Studies a) 135h b) 135h	Course Language a) English b) English	
2	Module Content Properties of financial time series Time series models Efficiency of financial markets Empirical analysis of the capital asset pricing model Empirical analysis of intertemporal asset pricing models Volatility models Market Microstructure and high-frequency data						
3	Learning Objectives 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.						
4	Teaching and L lecture practice	earning Meth	ods				
5	Module Entry Requirements Recommendation: Solid knowledge of statistical and econometric methods; CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics						
6	Mode of End-O Written test: WT		mination				
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.						
8	Other Programmes that Use the Module 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
9	Module Manager UnivProf. Dr. Roman Liesenfeld
10	Miscellaneous

SpM Business Ethics							
Module Code 1253MSBET1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses Managing Busin Organisations	Managing Business Ethics in Markets and Hours Studies English					
2	This module int managers and e ethics and fairne evaluated in the	Module Content 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 an evaluated in the light of these foundations. Case studies are employed to illustrate and apply the theoretical concepts.					
3	Students understand ac analyse curre assess and d solve team-in justify and de evaluate their tentials act responsib	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 positions.					
4	Teaching and L lecture practice						
5	Module Entry R	Module Entry Requirements none					
6	Mode of End-O Written test: WT		mination				
7	-	Prerequisites for Awarding of Credit Points Passing the module examination					
8	Supple Master of Science	ce Business Admentary Section ce Information mentary Section ce Business Admentary Section ce Economics: mentary Section ce Gesundheits mentary Section ce Information ce Gesundheits mentary Section ce Information ce Info	dministration - Supon Supply Chain Management on Information Systems: on Information - Management of Marketing dministration - Accounting and an Accounting and sökonomie: on Health Econom	Management stems rketing: counting and Ta			

	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
9	Module Manager UnivProf. Dr. Bernd Irlenbusch
10	Miscellaneous 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.

SpM Str	ategic Develo	pment							
Module Code 1253MSSDP1		Workload 180h ECTS Credits		Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term			
1	Courses Mergers and Ac	quisitions		Contact Hours 60h	Self- Studies 120h	Course Language English			
2		Module Content Key issues of corporate development							
3	Students understand ac analyse curre assess and d justify and de discuss scien cialists.	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-) sp							
4	Teaching and L lecture practice								
5	Module Entry R	Module Entry Requirements None							
6		Mode of End-Of-Module Examination Written test: WT (60)							
7	- I	Prerequisites for Awarding of Credit Points Passing the module examination							
8	Other Programmes that Use the Module 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								
9	Module Manager N.N.								
10	Miscellaneous								

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

Module Code 1253MSSHR1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term			
1	Courses Strategic Humar	n Resource Ma	nagement	Contact Hours 60h	Self- Studies 120h	Course Language English			
2	The module tea	Module Content The module teaches how Human Resource Management creates economic value and contribute to the implementation of corporate strategies.							
3	Students understand ac analyse curre communicate solve team-in justify and del act responsib	Learning Objectives 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.							
4	Teaching and L lecture practice								
5	Module Entry R	Module Entry Requirements							
6		Mode of End-Of-Module Examination Combined examination: WT (60), PRES							
7	Prerequisites for Passing the mod								
8	Other Programmes that Use the Module 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:								

	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
9	Module Manager UnivProf. Dr. Dirk Sliwka
10	Miscellaneous

SpM Str	ategic Manage	ement						
Module Code 1253MSSMG1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Strategic Manag	jement (1. Terr	m)	Contact Hours 60h	Self- Studies 120h	Course Language English		
2	Fundamentals Basic concept Basic concept	Module Content Fundamentals of strategic management Basic concepts and tools for analysing strategic positioning for companies on the market Basic concepts and tools for analysing competition Applying theoretical concepts on strategic positioning and competition in case studies						
3	Learning Objectives Students analyse current questions and challenges assess and discuss findings and research results of specialized theories / methods collect and analyse data material for selected scientific questions using quantitative / qualitative methods communicate continuously and purposefully in diverse teams solve team-internal conflicts and target divergences independently justify and defend (independently developed) positions or problem solutions 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 act responsibly considering ecological, social and ethical criteria critically evaluate current social developments and develop alternative solutions develop work processes for real problems and challenges.							
4	Teaching and L lecture practice	Teaching and Learning Methods lecture						
5	Module Entry R	equirements						
6	Mode of End-O Written test: WT		mination					
7	_	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Science	ce Business Admentary Section ce Information mentary Section ce Business Admentary Section ce Bu	dministration - Supon Supply Chain Manustration Systems: on Information Systeministration - Manustration - Accounting and	Management stems rketing: counting and Ta				

10	Miscellaneous
9	Module Manager UnivProf. Dr. Matthias Heinz
	Master of Science Gesundheitsökonomie: Supplementary Section Health Economics Master of Science International Management: 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

Specialis	sation Module	Financial	Theory					
Module Code 1259SFiTh0		Workload 360h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses a) Capital Market Theory (1. Term) b) Corporate Finance Theory (1. Term)			Contact Hours a) 60h b) 60h	Self- Studies a) 120h b) 120h	Course Language a) English b) English		
2	Module Content Capital markets and consumption Investment decisions given certainity and uncertainity Portfolio theory Asset pricing models Analysis and valuation of forwards, futures, and options Equity valuation models (in particular Discounted Cash Flow methods, models of residual incom Multiples approach) Impact of financial policies M&A activities and defensive strategies Aspects of balancing of accounts and financial realisation of mergers and acquisitions							
3	Learning Objectives 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.							
4	Teaching and L lecture practice							
5	Module Entry R							
6	Mode of End-O Written test: PO	f-Module Exar	mination					
7	Prerequisites for Awarding of Credit Points Passing the written test. Both courses must be attended; the examination refers to topics of both courses.							
8	Other Programmes that Use the Module 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 Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science International Management: Core and Advanced Section International Management Supplementary Section International Management
	Master of Science Business Administration - Finance: Specialization 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
9	Module Manager UnivProf. Dr. Dieter Hess UnivProf. Dr. Alexander Kempf Dr. Alexander Pütz
10	Miscellaneous

Specialisation Module Financial Institutions Management								
Module Code 1259SFIMa0		Workload 360h ECTS Credi		Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses a) Insurance Ecc b) Risk Manager			Contact Hours a) 60h b) 60h	Self- Studies a) 120h b) 120h	Course Language a) English b) English		
2	Module Content 1. Risk Management Risk control on perfect and imperfect financial markets Risk and risk measures Management of liquidity risk Management of interest rate risk Management of default risk 2. Insurance Economics Insurance demand theory Production theory in insurance Market balance in regard to information symmetry and asymmetry Basics of sector-specific tariff calculation and reserve creation Claim settlement Introduction to solvency standards							
3	Learning Objectives 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.							
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R							
6	Mode of End-Of-Module Examination Written test: PO							
7	Prerequisites for Awarding of Credit Points Passing the written test. Both courses must be attended; the examination refers to topics of both courses.							
8	Other Program Master of Science		the Module Iministration - Su	pply Chain Mar	nagement:			

	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
	Master of Science Gesundheitsökonomie:
	Supplementary Section Health Economics
	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
	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
9	Module Manager
J	UnivProf. Dr. Thomas Hartmann-Wendels
	UnivProf. Dr. Heinrich R. Schradin
	Oniv. 1 tol. Dr. Heimott IX. Obliadili
10	Miscellaneous

Specialis	sation Module	Finance 2	2				
Module Code 1259SMFi09		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses Fixed Income M	anagement		Contact Hours 60h	Self- Studies 120h	Course Language English	
2	Module Conten Market for Fix Trading strate Types of bone Yield curves Bond valuatio	ed Income sec egies ds and risk fact on and manage	ors				
3	Learning Objectives Students outline how the Fixed Income market operates analyse various investment styles and their prospects of success value bonds and bond portfolios calculate the risks involved in bonds weigh the anticipated return against the risk taken in order to ensurisk management compare portfolio management strategies answer critical questions confidently work on practical exercises in small groups to discuss the knowled class agree on suitable methods for solving the practical exercises within their decision.					nethods learned in	
4	Teaching and L lecture practice	earning Meth	ods				
5	Module Entry R Recommended:	-	Module Financial	Theory			
6	Mode of End-Of-Module Examination Written test: WT (60)						
7	Prerequisites for Awarding of Credit Points Passing the written test.						
8	Supple Master of Science Supple Master of Science Supple Master of Science	ce Business Admentary Section ce Information mentary Section ce Business Admentary Section ce Bu	Iministration - Sup on Supply Chain N Systems: on Information Sys Iministration - Ma	Management stems rketing: rporate Develo			

	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 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
9	Module Manager UnivProf. Dr. Alexander Kempf Dr. Alexander Pütz
10	Miscellaneous

Speciali	sation Module	Finance	5					
Module Code 1259SMFi10		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Insurance			Contact Hours 60h	Self- Studies 120h	Course Language German		
2	Part A: Reinsur Reinsurance a Forms of tradi Financial Rein Alternative Ris Part B: Manage Management Construction of	Module Content Part A: Reinsurance and ART Reinsurance and Alternative Risk Transfer Forms of traditional Reinsurance Financial Reinsurance Alternative Risk Transfer Part B: Management of groups and mutual principle Management of groups and mutual principle Construction of insurance groups Risk Management and insurance groups						
3	Students understand ac analyse curre assess and di discuss scien	Learning Objectives 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.						
4	Teaching and L lecture practice							
5	Module Entry R	•						
6	Mode of End-O Written test: WT		mination					
7	•	Prerequisites for Awarding of Credit Points Passing the written test. Both courses must be attended; the examination refers to topics of both						
8	Supple Master of Science	ce Business Amentary Section ce Information mentary Section ce Business Amentary Section ce Business Amentary Section ce Business Amentary Section ce Mathematik	dministration - Su on Supply Chain M Systems: on Information Sys dministration - Ma on Marketing dministration - Co on Corporate Devi dministration - Accounting and	Management stems rketing: rporate Developelopment counting and Tata	pment:			

	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
9	Module Manager UnivProf. Dr. Heinrich R. Schradin
10	Miscellaneous

Courses Rechnungslegur	Workload 180h	ECTS Credits	Module Language	Module Availability	Duration 1 Term			
			German and English	every 2nd term - sum- mer term	T Tellii			
Courses Rechnungslegung von Versicherungsunternehmen nach HGB und IFRS Contact Hours Studies German 30h Contact Hours Studies German								
Accounting sys Sources of law HGB, IAS/IFR	Module Content • Accounting systems • Sources of law • HGB, IAS/IFRS accounting methods • Full fair value accounting							
Learning Objectives Students analyse insurance companies' annual financial statements based on different accounting rules value claims reserves, claims equalization reserves and actuarial reserves explore the impact of different accounting rules on how balance sheet items are valued implement risk-based auditing strategies for insurance companies.								
Teaching and L lecture practice								
_	=							
		mination						
=	_	f Credit Points						
Other Programmes that Use the Module 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 Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance:								
	Learning Object Students analyse insura value claims r explore the im implement risi Teaching and L lecture practice Module Entry R no recommenda Mode of End-O Written test: WT Prerequisites for Passing the writt Other Program Master of Science Supplet	Learning Objectives Students analyse insurance companie value claims reserves, claim explore the impact of differer implement risk-based auditin Teaching and Learning Methol lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Exar Written test: WT (60) Prerequisites for Awarding o Passing the written test. Other Programmes that Use of Master of Science Business Act Supplementary Section Master of Science Mathematik: MA Business and Eco Master of Science Economics: Supplementary Section Master of Science Economics: Supplementary Section Master of Science Business Act Supplementary Section Master of Science Economics: Supplementary Section Master of Science Business Act Supplementary Section	Learning Objectives Students analyse insurance companies' annual financia value claims reserves, claims equalization res explore the impact of different accounting rule implement risk-based auditing strategies for in Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Su Supplementary Section Supply Chain M Master of Science Information Systems: Supplementary Section Information Systems Supplementary Section Marketing Master of Science Business Administration - Co Supplementary Section Corporate Deventage of Science Business Administration - Acc Supplementary Section Accounting and Master of Science Mathematik: MA Business and Economics Sciences Master of Science Economics: Supplementary Section Master of Science Economics: Supplementary Section Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences	Learning Objectives Students analyse insurance companies' annual financial statements be value claims reserves, claims equalization reserves and actu explore the impact of different accounting rules on how balar implement risk-based auditing strategies for insurance composition of the practice Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Managument Master of Science Information Systems: Supplementary Section Information Systems Master of Science Business Administration - Marketing: Supplementary Section Marketing Master of Science Business Administration - Corporate Develop Supplementary Section Marketing Master of Science Business Administration - Accounting and Ta Supplementary Section Accounting and Ta Supplementary Section Accounting and Taxation Master of Science Mathematik: MA Business and Economics Sciences Mathematics Master of Science Economics: Supplementary Section 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	Learning Objectives Students analyse insurance companies' annual financial statements based on differe value claims reserves, claims equalization reserves and actuarial reserves explore the impact of different accounting rules on how balance sheet items implement risk-based auditing strategies for insurance companies. Teaching and Learning Methods lecture practice Module Entry Requirements no recommendations Mode of End-Of-Module Examination Written test: WT (60) Prerequisites for Awarding of Credit Points Passing the written test. Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Supplementary Section Supply Chain Management Master of Science Business Administration - Warketing: Supplementary Section Information Systems Master of Science Business Administration - Corporate Development: Supplementary Section Marketing 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 Master of Science Economics: Supplementary Section Sciences Mathematics Master of Science Business Administration - Finance: Supplementary Section Sciences Mathematics Master of Science Business and Economics Sciences Mathematics Master of Science Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance: Specialization 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
9	Module Manager UnivProf. Dr. Heinrich R. Schradin
10	Miscellaneous

Sneciali	sation module	Finance	8					
Module Code 1259SMFi08		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Asset Managem	l nent	1	Contact Hours 60h	Self- Studies 120h	Course Language English		
2	Module Conten • Investment pr • Trading strate • Risk factors		,					
3	Students outline the ins analyse vario value stock, b calculate the weigh the ant risk managemer compare port answer critica work on pract class.	outline the institutional framework related to asset management analyse various investment styles and their prospects of success value stock, bonds and combined stock/bond portfolios calculate the risks involved in stocks and bonds weigh the anticipated return against the risk taken in order to ensure professional and responsi risk management compare portfolio management strategies answer critical questions confidently work on practical exercises in small groups to discuss the knowledge and methods learned in class agree on suitable methods for solving the practical exercises within the small groups and justify their decision.						
4	Teaching and Lecture practice	_earning Meth	nods					
5	Module Entry R	=	n Module Financia	I Theory				
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the write	_	of Credit Points					
8	Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Science	ce Business A mentary Section ce Information mentary Section ce Business A mentary Section ce Business A mentary Section	dministration - Su on Supply Chain M Systems: on Information Sys dministration - Ma on Marketing dministration - Co on Corporate Devi dministration - Accounting and	Management stems rketing: rporate Developelopment counting and Ta	oment:			

10	Miscellaneous
9	Module Manager UnivProf. Dr. Alexander Kempf Dr. Alexander Pütz
	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

Module Code 1259SMVB00		Workload 180h	ECTS Credits	Module Language English	Module Availability irregular	Duration 1 Term		
1	Courses Value-Based Ma	-	nsurance - The-	Contact Hours 60h	Self- Studies 120h	Course Language English		
2	 Introduction in Insurance Ris Risk Modellin Risk Manage Risk-based C Decision-mak Trends and C 	Module Content Introduction in Insurance Management Insurance Risk and Production Technology Risk Modelling and Risk Measurement Risk Management and Shareholder Wealth Risk-based Capital Allocation Decision-making in a Value-Based Management Framework Trends and Challenges in the Insurance Industry Trends and Challenges in the Insurance Industry						
3	Students learn methods learn methods model cash fle analyze the ri assess differe	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.						
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R	equirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the write	_						
8	Supple Master of Science	ce Business Admentary Section ce Information mentary Section ce Business Admentary Section ce Business Admentary Section ce Business Admentary Section ce Mathematik	dministration - Su on Supply Chain M Systems: on Information Sys dministration - Ma on Marketing dministration - Co on Corporate Devi dministration - Accounting and	Management stems rketing: rporate Develo elopment counting and Ta d Taxation	pment:			

10	UnivProf. Dr. Heinrich R. Schradin Miscellaneous
9	Module Manager Dr. Muhammed Altuntas
	Master of Science Wirtschaftsmathematik:

Specialis	sation Module	Selected	Issues in Fi	nance I (6 I	_P)			
Module Code 1259SliF01		Workload 180h	ECTS Credits 6	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses a) Management b) Management term)	-		Contact Hours a) 30h b) 60h	Self- Studies a) 150h b) 120h	Course Language a) German		
2	a) Management • Main contents of controlling de rate margins on mittee's capital a b) Management • Institutional Ed • Financing of I • Special Featu	Module Content a) Management of building societies: • Main contents of the Building and Loan Associations Act (Bauspar-kassengesetz) • Basic theori 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						
3	Students analyse the th recognise the assess differe calculate net a discuss the sp apply financia	Learning Objectives 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						
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R	· -						
6		Mode of End-Of-Module Examination Written test: WT (60)						
7	-	Prerequisites for Awarding of Credit Points Passing the written test in one of the courses.						
8	Passing the written test in one of the courses. Other Programmes that Use the Module 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 Wirtschaftsmathematik: MA Business and Economics Sciences Mathematics Master of Science Business Administration - Finance: Specialization Section Finance Supplementary Section Finance
9	Module Manager UnivProf. Dr. Thomas Hartmann-Wendels
10	Miscellaneous

SpM Mari	keting in Spe	cific Conte	exts I				
Module Code 1266MSMSC1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term	
1	Courses a) Business Modeneurship b) Cases in (Dig		and Entrepre-	Contact Hours a) 45h b) 45h	Self- Studies a) 135h b) 135h	Course Language a) English b) English	
2	Module Content 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 organzie their learning processes independently.						
3	Learning Objectives 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.						
4	Teaching and Learning Methods lecture practice						
5	Module Entry R Recommendationsis, analysis of v	n: Basic knowl	edge of marketing	g and multivaria	ate methods (e	.g., regression analy-	
6	Mode of End-O Oral examination		nination				
7	Prerequisites for Passing the oral to the content of	examination o		ourse is to be a	attended; the or	ral examination relates	
8	Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educate Supple Master of Science	ce Business Ac mentary Section ce Business Ac mentary Section ce Business Ac mentary Section ce Economics: mentary Section ce International mentary Section ation Wirtschaft mentary Section	dministration - Supon Supply Chain Manistration - Coordinate Develor Accounting and Management: In International Management Managem	Management rporate Developelopment counting and Tata Taxation anagement amt an Berufskation	oment: axation:		

	Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	Module Manager UnivProf. Dr.' Franziska Völckner
10	Miscellaneous 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.

SpM Marl	keting in Spe	cific Conte	exts II					
Module Code 1266MSMSC2		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses a) Retailing b) Practical App	The same The same						
2	The module covboth conceptual sions and guest literature in addi	Module Content 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.						
3	Learning Objectives 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.							
4	Teaching and Learning Methods lecture practice							
5	Module Entry Requirements Recommendation: Basic knowledge of marketing							
6		Mode of End-Of-Module Examination Written test: WT (60)						
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.							
8	Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Science Core and Master of Educate Supple Master of Science Supple Master of Science Special Master of Arts R	ce Business Action ce Business Action ce Business Action ce Business Action ce Economics: mentary Section ce International and Advanced Station Wirtschaft mentary Section ce Business Action Section ce Business Action Section egionalstudien	Iministration - Sup n Supply Chain M Iministration - Con n Corporate Deve Iministration - Acc n Accounting and n Management: ection Internation spädagogik/Lehra n Business Educa Iministration - Ma	flanagement reporate Developelopment counting and Tal Taxation al Management amt an Berufske ation rketing:	oment: axation: at ollegs:			

9	Module Manager UnivProf. Dr. Werner Reinartz
10	Miscellaneous 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.

guest speakers exercises, stude ly and self-respondents analyse curre services assess and diexamples of spectrum and Lecture	ntains conceptured from the world ents are required ensibly. Stives Int questions are secured from the world ents are required ensibly.	of marketing. In and to organise the	addition to atter ir own learning sociated with th	ding lectures a and working pr	Duration 1 Term Course Language English and presentations of and participating in rocesses independent	
Module Content The module conguest speakers exercises, studently and self-respondent successive current services. analyse current services. assess and diexamples of spectrace.	ntains conceptured from the world ents are required ensibly. Stives Int questions are secured from the world ents are required ensibly.	of marketing. In and to organise the	Hours 45h dements, including addition to attering own learning	Studies 135h ng discussions ding lectures a and working properties of the management of the studies of the stu	English and presentations of and participating in rocesses independent	
The module corguest speakers exercises, stude ly and self-respondents Learning Object Students analyse curre services. assess and diexamples of spectrum and Learning and Lelecture	ntains conceptu from the world ents are require onsibly. etives int questions are secuss conceptions	of marketing. In and to organise the	addition to atter ir own learning sociated with th	ding lectures a and working pr	and participating in rocesses independent	
Students analyse curre services assess and di examples of spe Teaching and L lecture	nt questions ar	s for the planning		-	of specific products of	
lecture	earning Meth		,	tation of the ma	arketing mix using	
Teaching and Learning Methods lecture practice						
Module Entry Requirements Recommendation: Basic knowledge of multivariate methods						
Mode of End-Of-Module Examination Written test: WT (60)						
Prerequisites for Awarding of Credit Points Passing the module examination						
Master of Science Supplee Master of Educate Supplee	ce Business Ac mentary Section ce Business Ac mentary Section ce Business Ac mentary Section ce Economics: mentary Section ce Gesundheits mentary Section ce International mentary Section tion Wirtschaft mentary Section ce Business Ac	dministration - Supply Chain Management: on Health Economic I Management: on International Mapagement: on International Mapagement: on Business Educed I Mainistration - Mainistration - Management - Management: on International Mapagement: on Business Educed I Mainistration - Management - Managemen	Management rporate Develo elopment counting and Ta d Taxation nics anagement amt an Berufski	oment: axation:		
N N N	Aster of Science Supple Master of Science Special	Other Programmes that Use Master of Science Business Ad Supplementary Section Master of Science Business Ad Supplementary Section Master of Science Business Ad Supplementary Section Master of Science Economics: Supplementary Section Master of Science Gesundheits Supplementary Section Master of Science Internationa Supplementary Section Master of Education Wirtschaft Supplementary Section Master of Science Business Ad Specialization Section Master of Arts Regionalstudien	Other Programmes that Use the Module Master of Science Business Administration - Su Supplementary Section Supply Chain Master of Science Business Administration - Co Supplementary Section Corporate Dev Master of Science Business Administration - Ac Supplementary Section Accounting and Master of Science Economics: Supplementary Section Master of Science Gesundheitsökonomie: Supplementary Section Health Econom Master of Science International Management: Supplementary Section International M Master of Education Wirtschaftspädagogik/Lehr: Supplementary Section Business Education Section Business Education Section Marketing Master of Arts Regionalstudien China - Betriebs	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Mar Supplementary Section Supply Chain Management Master of Science Business Administration - Corporate Develop Supplementary Section Corporate Development Master of Science Business Administration - Accounting and Ta 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 Berufsk Supplementary Section Business Education Master of Science Business Administration - Marketing: Specialization Section Marketing Master of Arts Regionalstudien China - Betriebswirtschaftslehre	Other Programmes that Use the Module 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:	

9	Module Manager UnivProf. Dr. Marc Fischer
10	Miscellaneous 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.

ال ت ح	and Managem					1		
Module Co 1266MSBM		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Brand Managem	Courses Brand ManagementContact Hours 45hSelf- Studies 135hCourse Language English						
2	The module covboth conceptual sions and guest literature in addi	Module Content 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.						
3	Students understand ac brand managem assess and d methods in the c	Learning Objectives 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, methods in the domain of brand management act responsibly considering ecological, social and ethical criteria.						
4	Teaching and L lecture practice							
5	Recommendation	Module Entry Requirements Recommendation: Basic knowledge of marketing and multivariate methods (e.g., regression analysis, analysis of variance)						
6		Mode of End-Of-Module Examination Written test: WT (60)						
7	-	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Supple Master of Science Supple Master of Educate Supple Master of Arts M	ce Business A mentary Section ce Business A mentary Section ce Economics: mentary Section ce International mentary Section ation Wirtschaft mentary Section Medienwissens	dministration - Su on Supply Chain M dministration - Co on Corporate Devi dministration - Acc on Accounting and al Management: on International M tspädagogik/Lehra on Business Educ	Management rporate Development counting and T d Taxation anagement amt an Berufskation	opment: axation:			

	Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	Module Manager UnivProf. Dr. Franziska Völckner
10	Miscellaneous 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.

SpM Sele	cted Issues	in Marketii	ng					
Module Code 1266MSSIM1		Workload 180h	ECTS Credits	Module Language English	Module Availability irregular	Duration 1 Term		
1	Courses Selected Issues	in Marketing		Contact Hours 45h	Self- Studies 135h	Course Language English		
2		Module Content Current marketing issues						
3	Students understand a	Learning Objectives Students understand advanced, specialized theories / methods in the area of marketing analyse current questions and challenges in the area of marketing.						
4	Teaching and Learning Methods lecture practice seminar Research project							
5	Module Entry Requirements Recommendation: Basic knowledge of marketing and multivariate methods							
6	Mode of End-Of-Module Examination Combined examination: PRES, TP							
7	Prerequisites for Awarding of Credit Points Passing the module examination							
8	Other Programmes that Use the Module 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							
9	Module Manage Area Marketing							
10	Miscellaneous							

Module Code 1266MSMPF1		Workload 180h	ECTS Credits	Module Availability every 2nd term - winter term	Duration 1 Term				
1	Courses Marketing Perfo	Courses Marketing Performance Management Marketing Performance Management Contact Hours 45h Self- Studies English							
2	The module dea ceptual and app world of marketi independently a	Module Content The module deals with central questions of marketing performance management and includes cor ceptual 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. I addition, it is expected that students read the related literature.							
3	Students analyse curre activities in finar assess and di methods in the o	Learning Objectives 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, a methods in the domain of marketing performance management act responsibly considering ecological, social and ethical criteria.							
4	Teaching and L lecture practice								
5	_	Module Entry Requirements Recommendation: basic knowledge of marketing and multivariate methods							
6		Mode of End-Of-Module Examination Written test: WT (60)							
7		Prerequisites for Awarding of Credit Points Passing the module examination							
8	Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educate Supple Master of Arts M MA Me Master of Science	ce Business A mentary Section Business A mentary Section Business A mentary Section Business A mentary Section Wirtschaft mentary Section Business A mentary Section Wirtschaft mentary Section Business Managementary Section Managementary Managementary Section Managementary Managemen	dministration - Su on Supply Chain M dministration - Co on Corporate Deve dministration - Acc on Accounting and al Management: on International M tspädagogik/Lehra on Business Educ chaft: ent and Economic dministration - Ma	Management rporate Develoelopment counting and Taxation amagement amt an Berufskation	pment: axation:				

9	Module Manager UnivProf. Dr. Marc Fischer
10	Miscellaneous 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.

SpM Cus	stomer Manag	jement						
Module Code 1266MSCMG1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Customer Mana	CoursesContact HoursSelf- Studies 45hCourse Langua English						
2	The module cover both conceptual sions and guest literature in addi	Module Content 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 literature in addition to attending lectures and participating in exercises. Furthermore, they are expected to organize their learning processes independently.						
3	Students understand accustomer manaccustomer manacc	Learning Objectives 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.						
4	Teaching and L lecture practice							
5	-	Module Entry Requirements Recommendation: Basic knowledge in marketing						
6		Mode of End-Of-Module Examination Written test: WT (60)						
7	_	Prerequisites for Awarding of Credit Points Passing the module examination						
8	Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educate Supple Master of Arts M MA Me Master of Science Special	ce Business Amentary Section Business Amentary Section Business Amentary Section Business Amentary Section Wirtschaft mentary Section Wirtschaft mentary Section Business Amentary Section Business Amentary Section Business Amentary Section Business Amentary Section Section Section Section Section Section Section	dministration - Supon Supply Chain Manistration - Coordinate Develor Accounting and Management: on International Maspädagogik/Lehration Business Educichaft: ent and Economic dministration - Ma	Management rporate Develoelopment counting and Taxation anagement amt an Berufskation srketing:	pment: axation: ollegs:			

9	Module Manager UnivProf. Dr. Werner Reinartz
10	Miscellaneous 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.

Module Code 1314MSEMD1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses a) Statistical Infe b) Topics in Eco		Statistics I	Contact Hours a) 45h b) 45h	Self- Studies a) 135h b) 135h	Course Language a) English b) English		
2	Foundations of Theory of PoirTheory of hypothesis	Module Content Foundations of probability theory Theory of point estimation and estimation techniques (e.g. maximum likelihood) Theory of hypothesis testing and selected tests Interval estimation						
3	Students	Learning Objectives Students understand advanced, specialised theories / methods.						
4	Teaching and L lecture practice							
5	_	Module Entry Requirements Recommendation: solid basic knowledge of probability theory						
6		Mode of End-Of-Module Examination Written test: WT (90)						
7	Prerequisites for Passing the write relates to the co	ten examinatio	n of one course.	A course is to b	pe attended; the	written examination		
8	Core and Master of Science Special Supple Master of Arts P Supple Master of Science	ce Business Act Advanced Street Economics: ization Section mentary Section Sec	dministration - Su Section Supply Ch a Economics on naft: on Political Science dministration - Fin Section Finance on Finance Systems: on Information Systeministration - Ma	ee ance: stems rketing: rporate Develoelopment counting and T	pment:			

	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
9	Module Manager UnivProf. Dr. Dominik Wied
10	Miscellaneous

Module Code 1314MSEMD3		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum-	Duration 1 Term	
					mer term		
1	Courses a) Time Series E b) Stochastic Mo c) Topics in Eco	Course Language a) English b) English c) English					
2	Module Content a)Time Series Econometrics: • ARMA Models • State-Space Models • Models for Non-Stationary Time Series • Multivariate Time Series Models • Non-Stationarity in Multivariate Time Series b) Stochastic Models and Processes: • Deepening topics in statistical inference • bootstrap • nonparametric density estimation • nonparametric tests (e.g. for independence) • Brownian motions • Poisson processes • Markov processes						
3	Students understand ac analyse curre	understand advanced, specialized theories / methods analyse current questions and challenges collect and analyse data material for selected scientific questions using quantitative / qualitative					
4	Teaching and L lecture practice						
5	_	Module Entry Requirements Recommendation: Solid basic knowledge of probability theory					
6		Mode of End-Of-Module Examination Written test: WT (90)					
7	Passing the writ	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.					
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management: Core and Advanced Section Supply Chain Management						

	I
	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
	Master of Science Economic Research:
	Specialization Section 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
9	Module Manager
	UnivProf. Dr. Dominik Wied
	
10	Miscellaneous
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SnM Fw	iriaal Matha	do and Det	o Anglysia I	\/		
Module Code 1314MSEMD4		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses a) Statistical Ana b) Topics in Eco	-		Contact Hours a) 45h b) 45h	Self- Studies a) 135h b) 135h	Course Language a) English b) English
2	Module Content Properties of financial time series Time series models Efficiency of financial markets Empirical analysis of the capital asset pricing model Empirical analysis of intertemporal asset pricing models Volatility models Market Microstructure and high-frequency data					
3	Learning Objectives 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.					·
4	Teaching and Learning Methods lecture practice					
5	Module Entry Requirements Recommendation: Solid knowledge of statistical and econometric methods; CM Econometrics or Cl Applied Econometrics (Business Administration) or CM Advanced Econometrics					
6	Mode of End-O Written test: WT		mination			
7	Prerequisites for Awarding of Credit Points Passing the written examination of one course. A course is to be attended; the written examination relates to the content of one course.					
8	Other Programmes that Use the Module 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
9	Module Manager UnivProf. Dr. Roman Liesenfeld
10	Miscellaneous

SpM Emp	irical Metho	ds and Dat	a Analysis V	1		
Module Code 1314MSEMD5		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1		nalysis nometrics	Statistics V	Contact Hours a) 45h b) 45h c) 45h d) 45h	Self- Studies a) 135h b) 135h c) 135h d) 135h	Course Language a) English b) English c) English d) English
2	c) Bayesian Econometrics b) 45h b) 135h d) Topics in Econometrics and Statistics V c) 45h c) 135h					analyse economic
3	Learning Objectives Students understand advanced, specialized methods in Statistics and Econometrics analyse current questions and challenges in Statistics and Econometrics analyse data material for selected scientific questions using statistical and econometric methods justify and defend (independently developed) positions or problem solutions discuss scientific topics in a professional manner and appropriate to the situation with specialists use techniques of scientific work and good scientific practice.					

4	Teaching and Learning Methods lecture practice
5	Module Entry Requirements Recommendation: CM Econometrics or CM Applied Econometrics (Business Administration) or CM Advanced Econometrics
6	Mode of End-Of-Module Examination Oral examination: OE
7	Prerequisites for Awarding of Credit Points Passing the oral examination of one course. A course is to be attended; the oral examination relates to the content of one course.
8	Other Programmes that Use the Module 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
9	Module Manager Dr. Bastian Gribisch
10	Miscellaneous

Speciali	sation Module	Seminar	Statistics an	d Econom	etrics	
Module Co 1314SMSS		Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses Seminar in Stati	stics and Ecor	nometrics	Contact Hours 30h	Self- Studies 150h	Course Language German and English
2	Module Content The seminar covers topics from areas such as: Time series analysis Microeconometrics Macreconometrics Panel econometrics Financial market econometrics and statistics Bayesian econometrics and statistics Non-parametric methods Analysis of stochastic processes Statistical inference					
3	Learning Objectives Students analyse specialist literature on the subject critically assess contemporary statistical and econometric methods apply contemporary statistical and econometric methods independently in practice to analyse redata write and present a paper in accordance with academic standards.					
4	Teaching and L	earning Meth	ods			
5		Core module	Econometrics I ar vanced Statistics	-		Ivanced Statistics
6	Mode of End-O Combined exam					
7	Prerequisites for Passing the com	_	of Credit Points ation.			
8	Other Programmes that Use the Module 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
9	Module Manager UnivProf. Dr. Jörg Breitung UnivProf. Dr. Roman Liesenfeld UnivProf. Dr. Dominik Wied
10	Miscellaneous

CM Ecor	nometrics							
Module Code 1314MBECO1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Econometrics			Contact Hours 60h	Self- Studies 120h	Course Language English		
2	Module Content Linear regression model Least squares (LS) method and generalized least squares (GLS) method Endogeneity and instrumental variable (IV) method Maximum likelihood (ML) method Models for limited dependent variables Time series models							
3	Learning Objectives 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.							
4	Teaching and Lecture practice							
5	-	Module Entry Requirements no recommendation						
6		Mode of End-Of-Module Examination Written test: WT (90)						
7	Prerequisites for Passing the modern							
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management:							
		-	on Information Sys dministration - Ma					

	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
9	Module Manager UnivProf. Dr. Roman Liesenfeld
10	Miscellaneous

AM Emp	irical Method	s						
Module Co 1314MAEM		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Empirical Metho	ods	1	Contact Hours 45h	Self- Studies 135h	Course Language English		
2	 Principles of n Parametric an Causal Inferen Specialized en Machine learn 	Module Content Principles of modern data analysis Parametric and nonparametric statistical inference Causal Inference Specialized econometric tools Machine learning and big-data methods Classification methods						
3	Students understand ac analyse curre collect and ar methods discuss scien cialists.	 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-) specialized. 						
4	Teaching and L	_earning Meth	nods					
5	Module Entry R	-						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the modern		of Credit Points					
8	Other Programmes that Use the Module 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							
	Supple Master of Science	-						

	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
9	Module Manager UnivProf. Dr. Jörg Breitung
10	Miscellaneous

opivi oupp	oly Chain Str	rategy						
Module Code 1271MSSSY1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term		
1	CoursesContact HoursSelf- Studies 45hCourse Langua English							
2	Strategy Form Product devel Process Design	Module Content • Strategy Formation • Product development • Process Design • Process Simulation • Applications						
3	Learning Objectives Students understand advanced, specialized theories / methods for formulation and implementation of strategies in the context of supply chain and operations management analyse current questions and challenges in supply chains 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 act responsibly considering ecological, social and ethical criteria critically evaluate current social developments and develop alternative solutions.							
4	Teaching and L lecture practice							
5	Module Entry R	Requirements						
6	Mode of End-O Written test: PO		mination					
7	Prerequisites for Passing the mod	_	of Credit Points					
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management:							
	Supple Master of Arts R	mentary Section	n China - Betriebs	wirtschaftslehr				

	UnivProf. Dr. Fabian Sting Area Supply Chain Management
10	Miscellaneous

	Workload					
	180h	6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term	
Courses Supply Chain In	novation		Contact Hours 45h	Self- Studies 135h	Course Language English	
Module Content Innovation Strategy in Supply Chains Innovation Management in Supply Chains Supply Chain Innovation Processes: Idea Generation, Idea Selection, Idea Implementation Collaborative Supply Chain Innovation Applications of Supply Chain Innovation Strategy Current Technological Changes and Effective Supply Chain Strategies						
Learning Objectives Students understand advanced, specialized theories / methods supply chain innovation management analyse current questions and challenges supply chain innovation management 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 act responsibly considering ecological, social and ethical criteria critically evaluate current social developments and develop alternative solutions.						
Teaching and L lecture practice	earning Meth	ods				
Module Entry R	equirements					
Mode of End-O Written test: PO		mination				
Prerequisites for Awarding of Credit Points Passing the module examination						
Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management:						
	Module Entry Renone Mode of End-O Written test: PO Prerequisites for Passing the module Special Master of Science Supplement Suppl	Module Entry Requirements none Mode of End-Of-Module Exar Written test: PO Prerequisites for Awarding of Passing the module examination Other Programmes that Use of Master of Science Business Action Supplementary Section Master of Science International Supplementary Section Master of Education Wirtschaft Supplementary Section Master of Science Information Supplementary Section Master of Science Information Supplementary Section Master of Science Business Action Master Of Scie	Module Entry Requirements none Mode of End-Of-Module Examination Written test: PO Prerequisites for Awarding of Credit Points Passing the module examination Other Programmes that Use the Module Master of Science Business Administration - Sup Specialization Section Supply Chain Ma Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Ma Master of Education Wirtschaftspädagogik/Lehra Supplementary Section Business Education Master of Science Information Systems: Supplementary Section Information Systems: Supplementary Section Information Systems: Supplementary Section Marketing Master of Science Business Administration - Col	Module Entry Requirements none Mode of End-Of-Module Examination Written test: PO Prerequisites for Awarding of Credit Points Passing the module examination Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management Master of Science Economics: Supplementary Section Master of Science International Management: Supplementary Section International Management Master of Education Wirtschaftspädagogik/Lehramt an Berufske 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 Develop	Module Entry Requirements none Mode of End-Of-Module Examination Written test: PO Prerequisites for Awarding of Credit Points Passing the module examination Other Programmes that Use the Module 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 - Accounting and Taxation: Supplementary Section Accounting and Taxation Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	Module Manager UnivProf. Dr. Fabian Sting Area Supply Chain Management
10	Miscellaneous

SpM Sel	ected Issues	in Behavio	oural Supply	Chain Mar	nagement			
Module Code 1271MSIBS1		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Behavioural Sup	oply Chain Mar	nagement	Contact Hours 45h	Self- Studies 135h	Course Language English		
2	Behavioural D Behavioural M	Module Content • Behavioural Decision Making • Behavioural Management • Decision Heuristics						
3	Students understand ac assess and di collect and an methods prepare indep communicate justify and del present scient	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						
4	Teaching and L lecture practice	1000000						
5	Module Entry R	-	nodules Supply C	hain Analytics	I and II should I	nave been completed.		
6		Mode of End-Of-Module Examination Written test: PO						
7	Prerequisites for Passing the mod							
8	Other Programmes that Use the Module 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:							

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

SpM Su	pply Chain Op	erations						
Module Co 1271MSSC		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Supply Chain O	perations		Contact Hours 45h	Self- Studies 135h	Course Language English		
2	Inventory ManContract DesignCapacity and	Module Content Inventory Management Contract Design Capacity and Revenue Management Supply Chain Management						
3	Students understand ac analyse curre communicate discuss scien cialists present scien act responsib	 understand advanced, specialized theories / methods to control supply chains. analyse current questions and challenges in supply chain management. communicate continuously and purposefully in diverse teams. discuss scientific topics in a professional manner and appropriate to the situation with (non-) spe- 						
4	Teaching and L lecture practice							
5	Module Entry R	-	pply Chain Analyt	ics I should ha	ve been comple	eted.		
6	Mode of End-O Written test: PO		mination					
7		Prerequisites for Awarding of Credit Points Passing the module examination						
8	Special Master of Science Supple Master of Science Supple Master of Educate Supple Master of Science Supple	ce Business Adization Section Ce Economics: mentary Section Ce International mentary Section Wirtschaft mentary Section Ce Information mentary Section Ce Business Admentary Section Ce	dministration - Sup a Supply Chain Management: an International Management on International Management on Business Educ Systems: an Information Systeministration - Ma	anagement amagement amt an Berufsk ation stems rketing: rporate Develo	ollegs: pment:			

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

Specialis	sation Module	Operative	Supply Cha	ain Plannin	g		
Module Coo 1271OSCP0	-	Workload 180h	ECTS Credits	Module Language German and English	Module Availability every 2nd term - winter term	Duration 1 Term	
1	Courses Production Mana	agement		Contact Hours 45h	Self- Studies 135h	Course Language German	
2	Supply Chain Demand Plani Program Plani Lotsizing and	Module Content Supply Chain Design Demand Planning Program Planning Lotsizing and Scheduling Inventory Management					
3	Learning Objectives 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.						
4	Teaching and L lecture practice	earning Meth	ods				
5	Module Entry R	equirements					
6		Mode of End-Of-Module Examination Written test: WT (60)					
7	Prerequisites for Awarding of Credit Points Passing the written test.						
8	Other Programmes that Use the Module 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						

	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 Geographie: Business Administration Master Geography Master of Arts Regionalstudien China - Betriebswirtschaftslehre: Business Administration Master Regional Studies China
9	Module Manager AD Dr. Johannes Antweiler UnivProf. Dr. Horst Tempelmeier
10	Miscellaneous 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.

Speciali	sation Module	Project N	l lanagement					
Module Code 1271SMPrjM		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Project Manage	ment		Contact Hours 60h	Self- Studies 120h	Course Language English		
2	Module Content Project Definition and Scoping Project Risk Analysis and Risk Management Resource Allocation and Budgeting Project Scheduling Project Monitoring Project Portfolio Management Managing Human Behaviour in Projects							
3	Students understand th understand, re human behavior engage in gro approaches are reflect on thei case studies. Cr apply modern project manager apply real opt	Learning Objectives 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						
4	Teaching and L lecture practice	earning Meth	ods					
5	Module Entry R Recommended:	· -	TS credits from the	ne group Found	dation Knowled	ge		
6	Mode of End-O Written test: PO		mination					
7	Prerequisites for Passing the write	_	of Credit Points					
8	Other Programmes that Use the Module 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							

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SpM Selec	cted Issues	in Supply (Chain Manaç	gement			
Module Code 1271MSISP1	•	Workload 180h	ECTS Credits	Module Language German and English	Module Availability irregular	Duration 1 Term	
1	Courses a) Purchasing b) Supply Chain	Games		Contact Hours a) 45h b) 45h	Self- Studies a) 135h b) 135h	Course Language a) German b) English	
2	Module Content Selected Issues in Supply Chain Management: Purchasing: Strategic Procurement Management Supply Chain Games: Data Modelling, Databases and Simulation Tools						
3	Students understand ac justify and def	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-) spe-					
4	Teaching and Learning Methods lecture practice						
5	Module Entry Requirements Recommendation: The CM Supply Chain Analytics I and II should have been completed.						
6	Mode of End-O Written test: PO	f-Module Exar	mination				
7	Prerequisites for Passing the writter relates to the co	ten examinatio	n of one course. A	A course is to b	e attended; the	written examination	
8	Other Programmes that Use the Module Master of Science Business Administration - Supply Chain Management:						
9	Module Manage Area Supply Ch		ent				
10	Miscellaneous						

SpM Tax	cation I							
Module Co 1016MSTA		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - winter term	Duration 1 Term		
1	Courses Taxation of Com	npanies I		Contact Hours 45h	Self- Studies 135h	Course Language German		
2	Business taxaTaxation of difChoice of legaInternational b	Module Content • Business taxation • Taxation of different legal structures (partnerships and corporations) • Choice of legal structure • International business taxation • Double taxation and anti-tax avoidance legislation • Case studies						
3	Students understand ac analyse curre assess and di	Learning Objectives 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.						
4	Teaching and L lecture practice							
5	Module Entry R	Requirements						
6	Mode of End-O Written test: WT		ımination					
7	Prerequisites for Passing the mod	_	of Credit Points					
8	Master of Science Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educa Supple Master of Science Supple Master of Science Supple Master of Science Special Supple	ce Economics mentary Section Business Amentary Section Business Amentary Section Business Amentary Section Wirtschamentary Section Wirtschamentary Section Business Amentary Section Business Alization Section Business Amentary Section Business Amentary Section Section Section Section Business Amentary Section Section Section Section Section Section Business Amentary Section Busine	: on dministration - Fir on Finance Systems: on Information Sy dministration - Ma	stems irketing: rporate Develo elopment amt an Berufsl ation counting and T Taxation d Taxation	kollegs: axation:			

9	Module Manager UnivProf. Dr. Michael Overesch
10	Miscellaneous

SpM Та	xation II								
lodule Co 016MSTA		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term			
1	Courses Taxation of Com	npanies II		Contact Hours 45h	Self- Studies 135h	Course Language German			
2	Corporate taxTax planning iTax planning i	Module Content							
3	Students understand ac analyse curre assess and d justify and de	Learning Objectives 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.							
4	Teaching and L lecture practice								
5	Module Entry R	-							
6	Mode of End-O Written test: WT		mination						
7	Prerequisites for Passing the mod	_	of Credit Points						
8	Master of Science Supple Master of Science Supple Master of Science Supple Master of Science Supple Master of Educate Supple Master of Science Supple Master of Science Supple Master of Science Special Supple	ce Economics mentary Sectice Business Amentary Sectice Business Amentary Sectice Business Amentary Sectication Wirtschamentary Sectice Business Amentary Sectice Business Alization Section Mentary Sectice Business Amentary Sectice Business Amentary Sectice Business Amentary Section Mentary Section	: on dministration - Fir on Finance Systems: on Information Sy dministration - Ma	stems irketing: rporate Develo elopment amt an Berufsl ation counting and T Taxation d Taxation	collegs:				

9	Module Manager UnivProf. Dr. Michael Overesch
10	Miscellaneous

SpM Sele	cted Issues i	in Account	ing & Taxat	ion II		
Module Code 1016MSSIS2		Workload 180h	ECTS Credits 6	Duration 1 Term		
1	Courses a) International b) Taxation of C c) Consolidated d) Selected Issu e) Selected Issu	orporate Group Balance Sheet es in Business	s Valuation	Contact Hours a) 30h b) 30h c) 30h d) 30h e) 30h	Self- Studies a) 60h b) 60h c) 60h d) 60h e) 60h	Course Language a) English b) German c) German d) German e) English
2	Module Conten Selected Issues business taxatio	in managerial	accounting, finar	ncial accounting	g, auditing , bus	siness valuation or
3	Learning Objectives 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.					
4	Teaching and L	earning Metho	ods			
5	Module Entry R None	equirements				
6	Mode of End-O Written test: PO	f-Module Exar	nination			
7	Prerequisites for Passing the moot two lectures.			nave to be chos	sen. The exam	covers the content of
8	Other Programmes that Use the Module 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					
9	Module Manager Area Accounting and Taxation					
10	Miscellaneous					

CM Indirect Taxation Law								
Module Code 1015MBRIS1	•	Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Indirect Taxation	n Law		Contact Hours 60h	Self- Studies 120h	Course Language German		
2	Module Conten Indirect taxes	t						
3	Learning Objectives 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.							
4	Teaching and Learning Methods lecture practice							
5	Module Entry R None	Requirements						
6	Mode of End-O Written test: WT		nination					
7	Prerequisites for Passing the mod							
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation							
9	Module Manage UnivProf. Dr.:							
10	Miscellaneous							

CM Corporate Tax Law								
Module Code 1015MBUSR				Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses Corporate Tax L	aw		Contact Hours 30h	Self- Studies 150h	Course Language German		
2	Module Content Income Tax Act Corporation Tax Act Trade Tax Act							
3	Learning Objectives 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.							
4	Teaching and L	earning Meth	ods					
5	Module Entry R None	Requirements						
6	Mode of End-O Written test: WT		mination					
7	Prerequisites for Passing the mod	_						
8	Other Programmes that Use the Module Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation							
9	Module Manage UnivProf. Dr.:							
10	Miscellaneous							

CM International Tax Law								
Module Code 1015MBISR1 Workload 180h 6				Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term		
1	Courses International Tax	x Law		Contact Hours 30h	Self- Studies 150h	Course Language German		
2	Module Content • Foreign Tax Act • Double Taxation Convention							
3	Learning Objectives 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.							
4	Teaching and Learning Methods lecture							
5	Module Entry R	Requirements						
6	Mode of End-O Written test: WT		nination					
7	Prerequisites for Passing the mod	_						
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation							
9	Module Manager UnivProf. Dr.' Johanna Hey							
10	Miscellaneous Language: germ	nan						

CM Selected Issues of Tax Law									
Module Code 1015MBAFS1		Workload 180h	ECTS Credits	Module Language German	Module Availability every 2nd term - sum- mer term	Duration 1 Term			
1	Courses Selected Issues	of Tax Law		Contact Hours 30h	Self- Studies 150h	Course Language German			
2	Module Conten Selected Issues								
3	Learning Objectives 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.								
4	Teaching and L	earning Meth	ods						
5	Module Entry R Recommendation	=	edge of income ta	ax law and corp	oorate tax law				
6	Mode of End-O Written test: WT		mination						
7	Prerequisites for Passing the mod	_							
8	Other Programmes that Use the Module Master of Science Economics: Supplementary Section Master of Science Business Administration - Accounting and Taxation: Specialization Section Accounting and Taxation Supplementary Section Accounting and Taxation								
9	Module Manage UnivProf. Dr.:								
10	Miscellaneous								

SpM Market Design and Behaviour V						
Module Code 1289MSMDB5		Workload 180h	ECTS Credits	Module Language English	Module Availability every 2nd term - sum- mer term	Duration 1 Term
1	Courses Corporate Taxation			Contact Hours 45h	Self- Studies 135h	Course Language English
2	Module Content Tax competition between jurisdictions Digitisation and Tax Policy Reform options for corporate taxation Cash flow based taxation, border adjustments and trade policy Carbon pricing and border adjustments Corporate taxation and corporate finance					
3	can analyse r develop a cor trade policy and learn to comn learn to comn engage in a d analyse public assess currer	ne implications reform options receptual frame environmenta nunicate about nunicate about iscourse about policy taking at tax policy de		tion. ugh the interde search to an active search to non- or policy design , ecological and ed solutions.	pendencies of o cademic audier academic audio d social concer	corporate taxation, nce. ence.
4	Teaching and Learning Methods lecture practice					
5	_	Module Entry Requirements Recommendation: CM Microeconomics or CM Microeconomics (Business Administration)				
6		Mode of End-Of-Module Examination Written test: WT (60)				
7	Prerequisites for Awarding of Credit Points Passing the module examination					
8	Other Programmes that Use the Module 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					
9	Module Manage UnivProf. Dr. F		r			
10	Miscellaneous					

BUSINESS ADMINISTRATION: Accounting and Taxation - MASTER OF SCIENCE

			T	Ī		Π
Module Code 1302MSAPE1		Workload 180h	ECTS Credits 6	Module Language English	Module Availability every 2nd term - winter term	Duration 1 Term
1	Courses Advanced Public	Courses Advanced Public Economics			Self- Studies 135h	Course Language English
2	Module Conten Optimal incom Optimum exci Optimal comb Taxation of ca Corporate taxa Political econd Sufficient stati Perturbation n Mechanism de	ne taxation se duties ination of direc pital income ation omy of redistrib stics approach		es		
3	apply method	nd expenditure cts between e s for the forma	e policy. fficiency and distri al analysis of optin al analysis of tax re	nal tax systems	S.	
4	Teaching and L lecture practice					
5	Recommendation	Module Entry Requirements Recommendation: basic knowledge of differential calculus, optimisation problems with constraints, knowledge of consumer theory, knowledge of game theory				
6		Mode of End-Of-Module Examination Written test: PO				
7		Prerequisites for Awarding of Credit Points Passing the module examination				
8	Supple Master of Science Special Master of Science	ce Economics: lization Section mentary Section ce Economic F lization Section ce Business A	: n Economics on	counting and T	axation:	
9	_	Module Manager UnivProf. Dr. Felix Bierbrauer				
10	Miscellaneous					

Studies	Abroad I (Mas	ster)					
Module Code 1014SAEr01				Module Language	Module Availability every term	Duration 1 Term	
1	Courses	Courses			Self- Studies	Course Language	
2		Module Content Depends on chosen course					
3	Students describe appritional perspective explain international ence discuss and county and social science develop new i	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					
4	Teaching and L	_	ods				
5		Module Entry Requirements No recommendations					
6		Mode of End-Of-Module Examination TR - depending on course selection					
7		Prerequisites for Awarding of Credit Points Depends on chosen course					
8	Other Programmes that Use the Module 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						

	Master of Science Business Administration - Accounting and Taxation: Supplementary Section Accounting and Taxation
9	Module Manager
10	Miscellaneous 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: https://www.anrechnungwiso.uni-koeln.de/) 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.

Studies	Abroad II (Ma	ster)					
Module Code 1014SAEr02		Workload 360h ECTS Credits 12		Module Language	Module Availability every term	Duration 1 Term	
1	Courses	Courses			Self- Studies	Course Language	
2		Module Content Depends on chosen course					
3	Students describe appritional perspective explain internence discuss and county and social science develop new internece.	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					
4	_	Teaching and Learning Methods depending on course choice					
5		Module Entry Requirements No recommendations					
6		Mode of End-Of-Module Examination TR - depending on course selection					
7		Prerequisites for Awarding of Credit Points Depends on chosen course.					
8	Supple Master of Science Supple Master of Arts P Supple Master of Science Supple Master of Educate Supple Master of Science Supple	ce Business Active Section Section Wirtschaft mentary Section Wirtschaft mentary Section Wirtschaft mentary Section Wirtschaft mentary Section Section Wirtschaft mentary Section Sect	dministration - Supon Supply Chain Mond Social Researed Sociology and paft: In Political Science dministration - Finance spädagogik/Lehran Business Educ Systems: In Information - Madministration - Madministration - Madministration - Madministration - Madministration - Madministration - Supplements - Supplements - Madministration - M	Management ch: Social Researce e ance: amt an Berufskoation stems rketing: rporate Developelopment	h ollegs: pment:		

	Supplementary Section Accounting and Taxation
9	Module Manager
10	Miscellaneous 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: https://www.anrechnungwiso.uni-koeln.de/) 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

Module Code 1015MaBA00		Workload 900h	ECTS Credits 30	Module Language German and English	Module Availability every term	Duration 1 Term
1	Courses		1	Contact Hours	Self- Studies	Course Language
2	The topic of the specialisation setion. If the topic	Module Content 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.				
3	Students are familiar wi of it through thei identify questi work on these formulate theo research draw up a res organise and independently discuss theore sons with an inte	are familiar with current debate on international management theory and methods and make us 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 academ-ic 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 re-search.			dary literature. aches to academ-ic mpetent manner. her students and per-	
4	Teaching and L Master's Thesis	Teaching and Learning Methods Master's Thesis				
5	_	Module Entry Requirements 60 ECTS credits obtained				
6		Mode of End-Of-Module Examination Written test 6 months				
7	-	Prerequisites for Awarding of Credit Points Passing the written test.				
8	Masteri Master of Sciend Masteri Master of Sciend Masteri	ce Business A chesis ce Business A chesis ce Business A chesis ce Business A chesis	dministration - Sudministration - Codministration - Medministration - Madministration - Sudministration - Sudministration - Sudministration - Sudministration - Sudministration - Sudministration - Codministration - Madministration - Madministration - Sudministration - Madministration - Suprembinistration - Suprembinistratio	rporate Develop dia and Techno rketing:	oment: ology Managen	nent:

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