

## Degree course: Master of Science Business Administration – Accounting and Taxation

### Core and advanced section Business Administration – Accounting and Taxation

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	ECTS	CC/EC	Required ECTS	
Basic Methods Accounting and Taxation	Core Module Management Skills	6	CC	6	18
	Core Module Econometrics I	6	EC	12	
	Core Module Econometrics II	6	EC		
	Specialisation Module Advanced Statistics (Stochastic Processes)	6	EC		
	Specialisation Module Advanced Statistics (Statistical Inference)	6	EC		
	Core Module Experimental Methods	6	EC		
	Core Module Applied Econometrics	6	EC		
	Core Module Basic Course Commercial and Corporate Law	6	EC		
	Core Module Basic Course Tax Law	6	EC		
	Core Module European Tax Law	6	EC		
	Core Module Advanced Corporate Law	6	EC		
	Core Module Tax Accounting Law	6	EC		
	Core Module Income Tax Law	6	EC		
	Core Module Microeconomics	6	EC		

## Specialisation section Business Administration – Accounting and Taxation

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	ECTS	CC/EC	Required ECTS
Accounting and Taxation basics	Specialisation Module Corporate Taxation	12	EC	Min. 36
	Specialisation Module Operative and Strategic Controlling	12	EC	
	Specialisation Module International Accounting	6	EC	
	Specialisation Module Corporate Valuation	6	EC	
	Specialisation Module Value-based Controlling	6	EC	
	Specialisation Module Selected Issues in Controlling	6	EC	
	Specialisation Module Selected Issues in Accounting and Auditing I	6	EC	
	Specialisation Module Selected Issues in Accounting and Auditing II	6	EC	
	Specialisation Module Financial Accounting	12	EC	
	Specialisation Module Selected Issues in Business Taxation I	6	EC	
	Specialisation Module Selected Issues in Business Taxation II	6	EC	
Import Modules	Core Module Law of Indirect Taxation	6	EC	Max. 6
	Core Module Corporate Tax Law	6	EC	
	Core Module International Tax Law	6	EC	
	Core Module Selected Issues in Tax Law	6	EC	
Seminars	Specialisation Module Accounting & Taxation Seminar I	6	EC	Min. 6
	Specialisation Module Accounting & Taxation Seminar II	6	EC	

### Supplementary section Business Administration – Accounting and Taxation

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	ECTS	CC/ EC	Required ECTS
Accounting and Taxation	Specialisation Module Business Taxation	12	EC	24
	Specialisation Module Operative and Strategic Controlling	12	EC	
	Specialisation Module International Accounting	6	EC	
	Specialisation Module Corporate Valuation	6	EC	
	Specialisation Module Selected Issues in Business Taxation I	6	EC	
	Specialisation Module Selected Issues in Business Taxation II	6	EC	
	Specialisation Module Value-based Controlling	6	EC	
	Specialisation Module Selected Issues in Accounting and Auditing I	6	EC	
Business Research	Specialisation Module Research in Finance (Research Track)	6	EC	24
	Specialisation Module Research on Organizations and Innovation (Research Track)	6	EC	
	Specialisation Module Research in Supply Chain Management (Research Track)	6	EC	
	Specialisation Module Research in Marketing (Research Track)	6	EC	
	Core Module Advanced Mathematics	6	EC	
	Core Module Advanced Experimental Methods	6	EC	
	Core Module Advanced Computational Methods	6	EC	
	Core Module Advanced Microeconomics I	6	EC	
	Core Module Advanced Microeconomics II	6	EC	

	Core Module Advanced Macroeconomics I	6	EC		
	Core Module Advanced Macroeconomics II	6	EC		
	Core Module Advanced Econometrics I	6	EC		
	Core Module Advanced Econometrics II	6	EC		
	Schwerpunktmodul Research in Information Systems (Research Track)	6	EC		
Controlling	Specialisation Module Operative and Strategic Controlling	12	EC	24	
	Specialisation Module Value-based Controlling	6	EC		
	Specialisation Module Selected Issues in Controlling	6	EC		
	Specialisation Module Selected Issues in Business Taxation I	6	EC		
	Specialisation Module Finance 7	6	EC		
Corporate Development	Specialisation Module Business Ethics	6	EC	Min. 12	24
	Specialisation Module Strategic Development	6	EC		
	Specialisation Module Strategic Human Resource Management	6	EC		
	Specialisation Module Strategic Management	6	EC		
	Specialisation Module Advanced Business Ethics (6 LP)	6	EC	Max. 12	
	Specialisation Module Organization Theory	6	EC		
Finance	Specialisation Module Financial Theory	12	EC	24	
	Specialisation Module Financial Institutions Management	12	EC		
	Specialisation Module Finance 1	6	EC		
	Specialisation Module Finance 2	6	EC		
	Specialisation Module Finance 5	6	EC		

	Specialisation Module Finance 6	6	EC		
	Specialisation Module Finance 7	6	EC		
	Specialisation Module Finance 8	6	EC		
	Specialisation Module Value-Based Management in Insurance	6	EC		
	Specialisation Module Selected Issues in Finance I (6 LP)	6	EC		
	Specialisation Module Selected Issues in Finance II	6	EC		
Marketing	Specialisation Module Marketing I	6	EC	Min. 12	24
	Specialisation Module Marketing II	6	EC		
	Specialisation Module Marketing III	6	EC		
	Specialisation Module Marketing IV	6	EC		
	Specialisation Module Selected Issues in Marketing I	6	EC	Max. 12	
	Specialisation Module Selected Issues in Marketing II	6	EC		
	Specialisation Module Selected Issues in Marketing III	6	EC		
	Specialisation Module Marketing V (6 LP)	6	EC		
	Specialisation Module Marketing VII	6	EC		
Statistics & Econometrics	Specialisation Module Time Series Analysis	6	EC	24	
	Specialisation Module Bayesian Econometrics	6	EC		
	Specialisation Module Statistical Analysis of Financial Data	6	EC		
	Specialisation Module Advanced Statistics (Stochastic Processes)	6	EC		
	Specialisation Module Advanced Statistics (Statistical Inference)	6	EC		
	Specialisation Module Topics in Statistics A	6	EC		

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	Specialisation Module Topics in Statistics B	6	EC	
	Specialisation Module Topics in Econometrics C	6	EC	
	Specialisation Module Seminar Statistics and Econometrics	6	EC	
	Specialisation Module Multivariate Statistics	6	EC	
	Core Module Econometrics I	6	EC	
	Core Module Econometrics II	6	EC	
Supply Chain Management	Specialisation Module Supply Chain Innovation	6	EC	24
	Specialisation Module Project Management	6	EC	
	Specialisation Module Behavioral Operations (Adv.)	6	EC	
	Specialisation Module Supply Chain Operations (6 LP)	6	EC	
	Specialisation Module Supply Network Design	6	EC	
	Specialisation Module Operative Supply Chain Planning	6	EC	
Business Taxation	Specialisation Module Corporate Taxation	12	EC	24
	Specialisation Module Selected Issues in Business Taxation II	6	EC	
	Core Module Law of Indirect Taxation	6	EC	
	Core Module Corporate Tax Law	6	EC	
	Core Module International Tax Law	6	EC	
	Core Module Selected Issues in Tax Law	6	EC	
Audit	Specialisation Module Internationale Accounting	6	EC	24
	Specialisation Module Corporate Valuation	6	EC	
	Specialisation Module Selected Issues in Accounting and Auditing I	6	EC	

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	Specialisation Module Ausgewählte Selected Issues in Accounting and Auditing II	6	EC	
	Specialisation Module Selected Issues in Business Taxation I	6	EC	
Studies Abroad	Studies Abroad I (Master)	12	CC	24
	Studies Abroad II (Master)	12	CC	

### Master's thesis Business Administration – Accounting and Taxation

In accordance with section 21(3) of the Examination Regulations, 30 ECTS are awarded for the Master's thesis in the Business Administration programme.

Module	ECTS	CC/EC	Required ECTS
Master's thesis in the programme Business Administration – Accounting and Taxation	30	CC	30