



UNIVERSITÄT  
ZU KÖLN

# M.SC. IN BUSINESS ADMINISTRATION ACCOUNTING AND TAXATION

Wirtschafts- und Sozialwissenschaftliche Fakultät  
Universität zu Köln

Master-Begrüßungstag, 25.09.2024

# Area: Accounting and Taxation



## Seminar für ABWL und Unternehmensbesteuerung

- Prof. Dr. Michael Overesch
- Forschung: u.a. internationale Besteuerung, empirische Steuerwirkungsforschung, Steuertransparenz



## Seminar für ABWL und Controlling

- Prof. Dr. Carsten Homburg
- Forschung: u.a. Earnings Quality/Forecasts, Implied Cost of Capital, Corporate Payout Policy, Cost Stickiness, Environmental Accounting, Digital Transformation



## Treuhandseminar – Professur für Financial Accounting

- Prof. Dr. Maximilian Müller
- Forschung: u.a. Auswirkungen von Finanz- und Nachhaltigkeitsinformationen z.B. am Kapitalmarkt

# Studienprogramm:

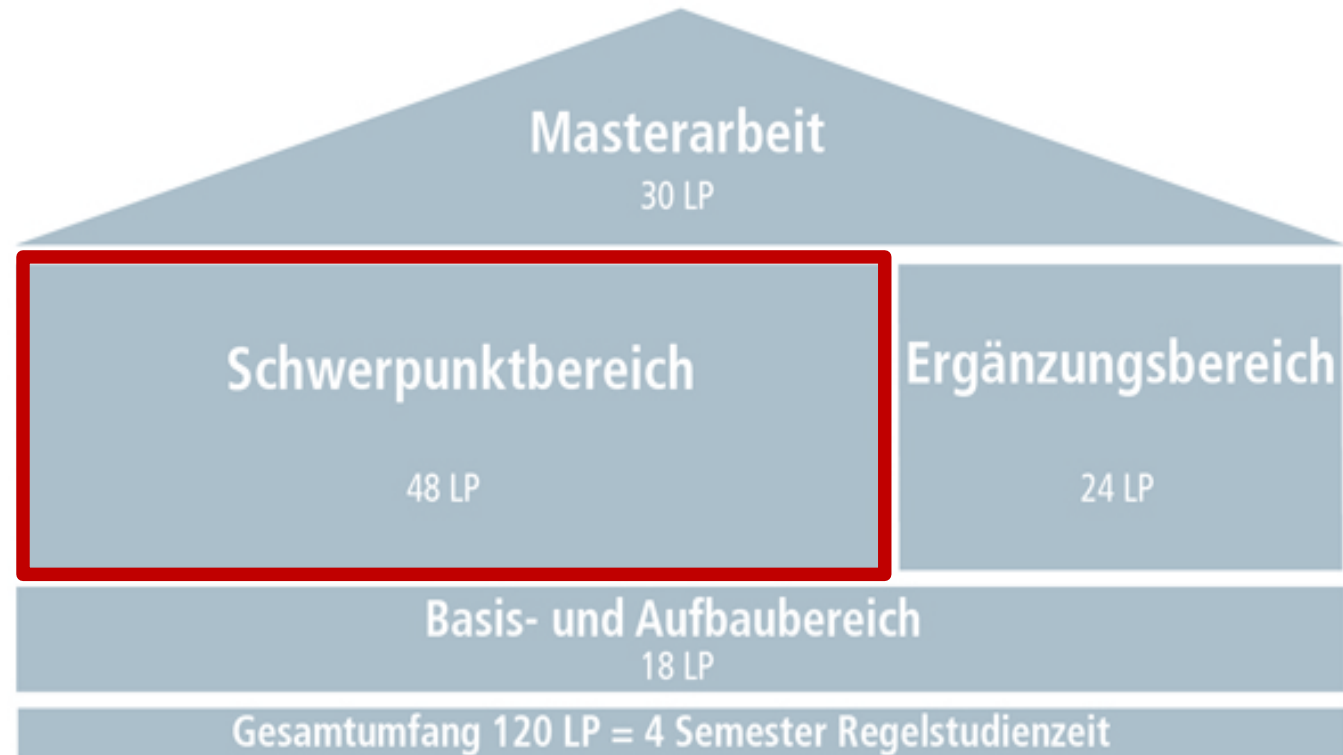
## Schwerpunktbereich – Accounting and Taxation

# Kurzinformation

- **Abschluss** Master of Science (M. Sc.)
- **Studienbeginn** Wintersemester
- **Regelstudienzeit** 4 Semester
- **Studienumfang** 120 Leistungspunkte
- **Studienstruktur** Module (mit 6 LP oder 12 LP)
- **Sprache** Deutsch / Englisch

# Studienaufbau

## Fächer und Leistungspunkte



# Schwerpunktbereich – Accounting and Taxation

| Vertiefungen                                |
|---|
| Unternehmensbesteuerung                     |
| Controlling                                 |
| Financial Accounting und Wirtschaftsprüfung |

# Schwerpunktbereich - Accounting and Taxation (48 LP)

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |



# Schwerpunktbereich – Accounting and Taxation (48 LP)

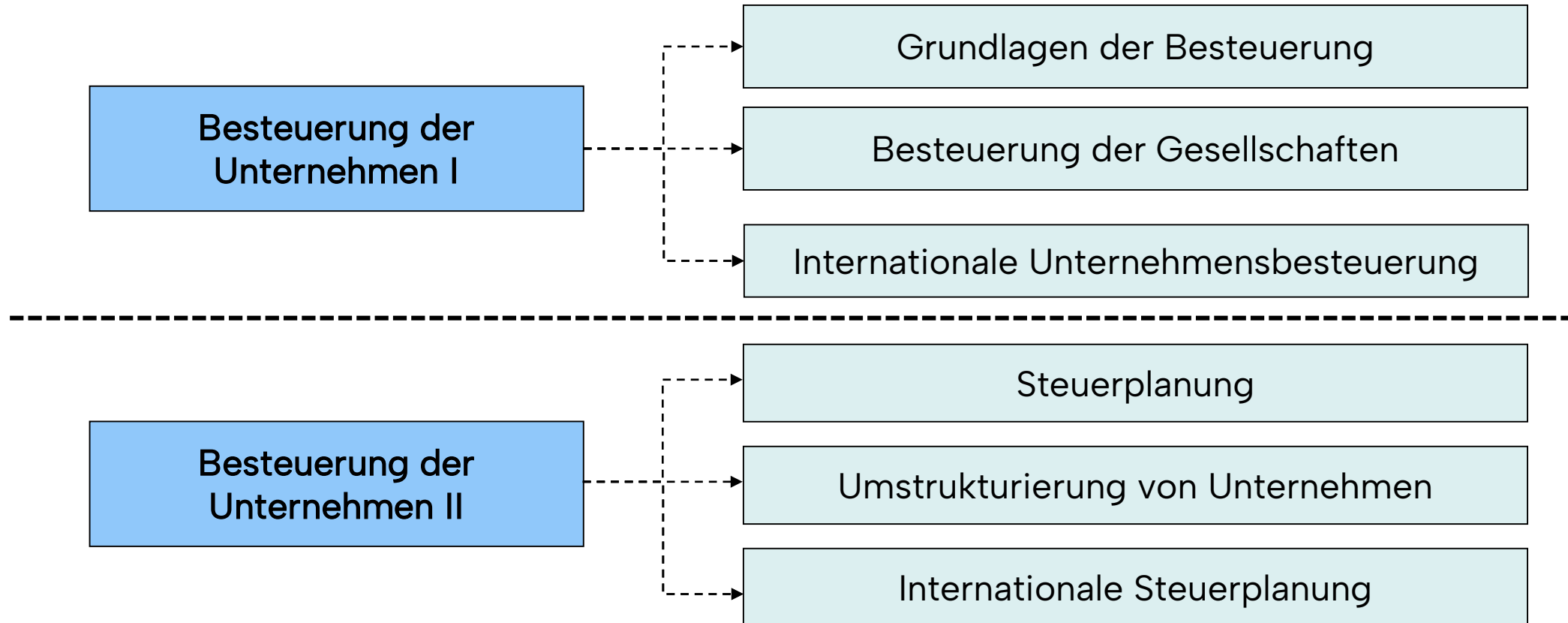
| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
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| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |



# Angebot: Unternehmensbesteuerung

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

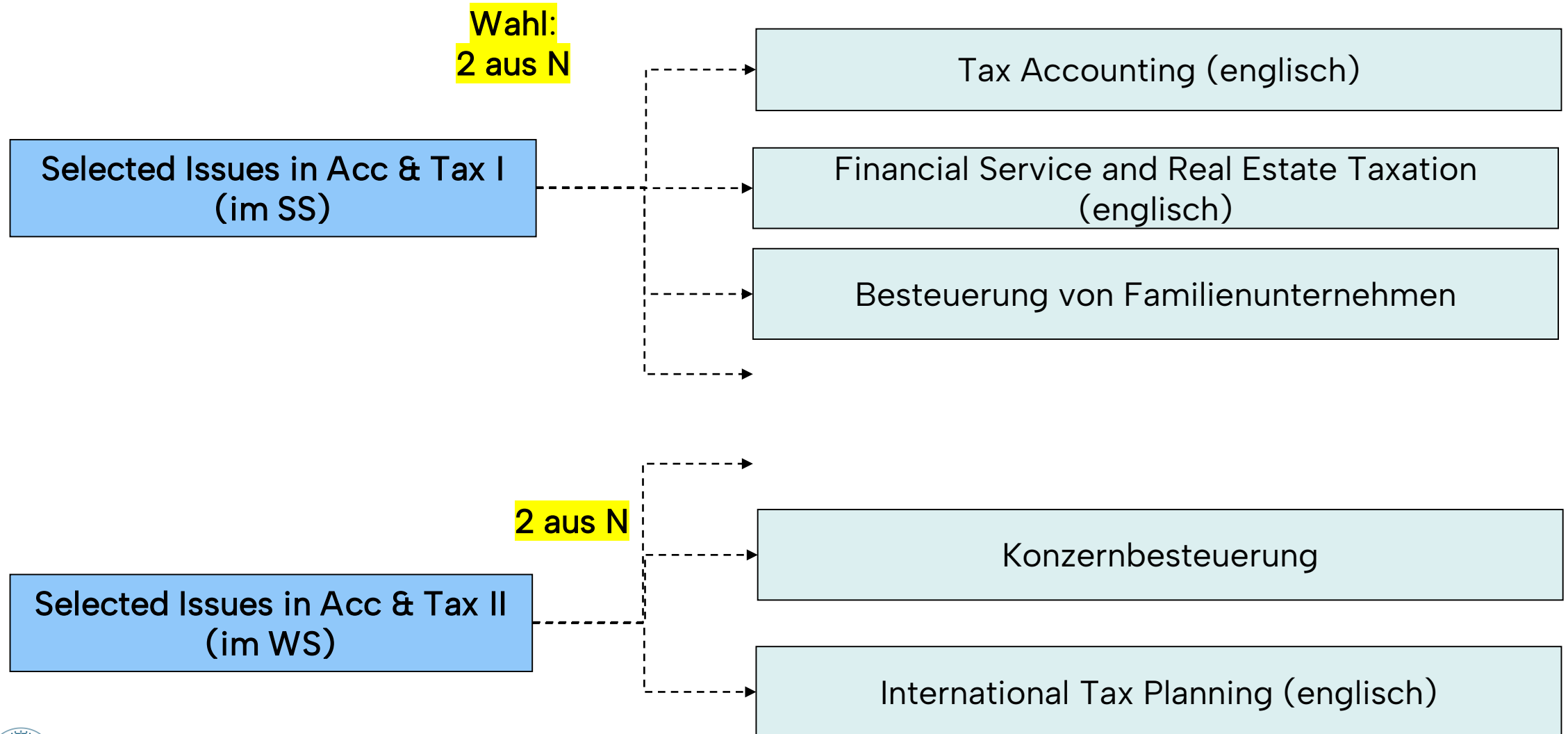
# „Besteuerung der Unternehmen I + II“



# Angebot: Unternehmensbesteuerung

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

# Module „Selected Issues in Acc and Tax I/II“



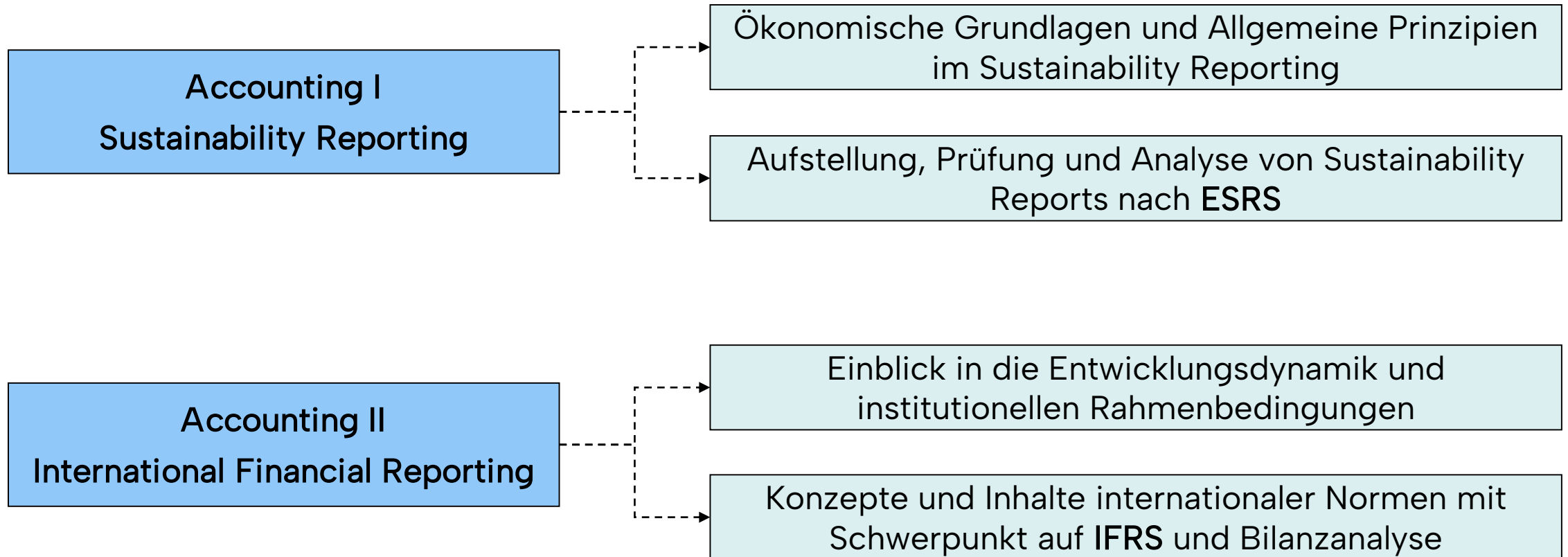
# Accounting im Überblick



# Angebot: Accounting

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

# Veranstaltungen zu Reporting und Analyse

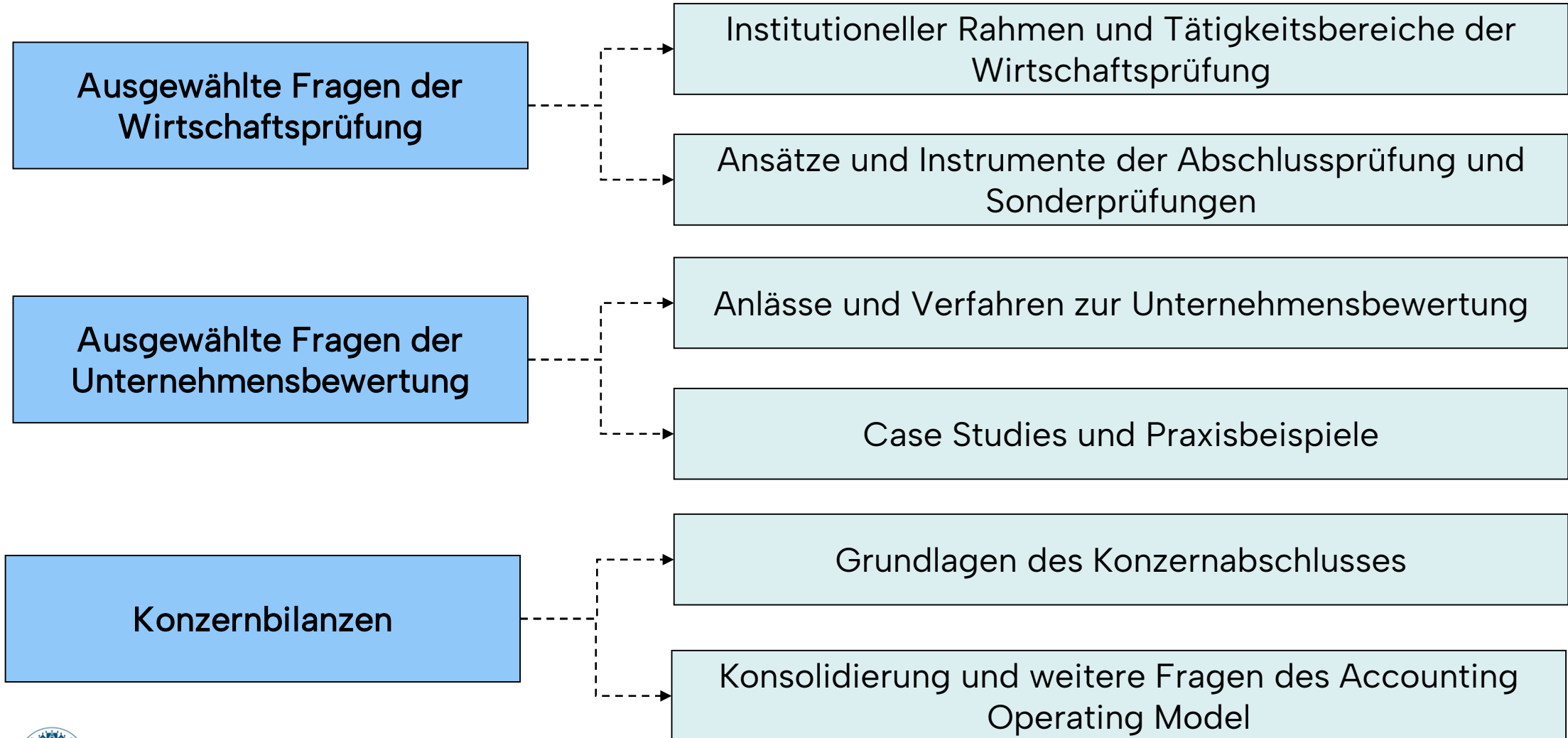




# Angebot: Accounting

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

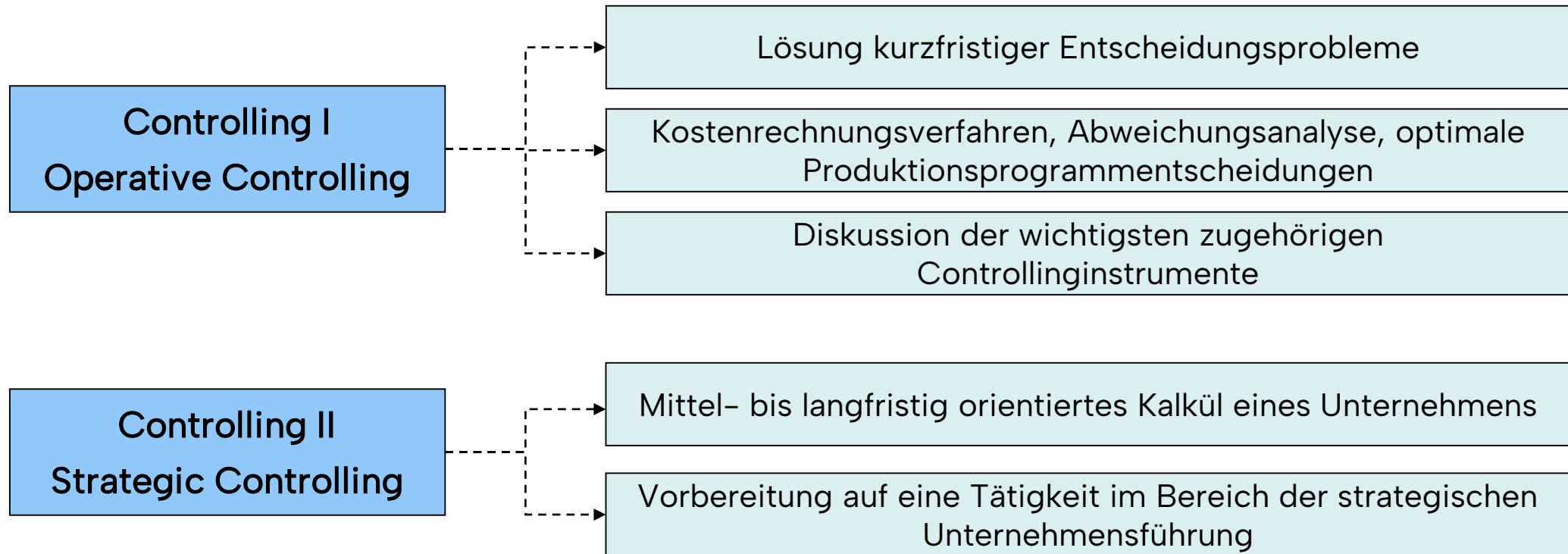
# Selected Issues in Accounting I/II



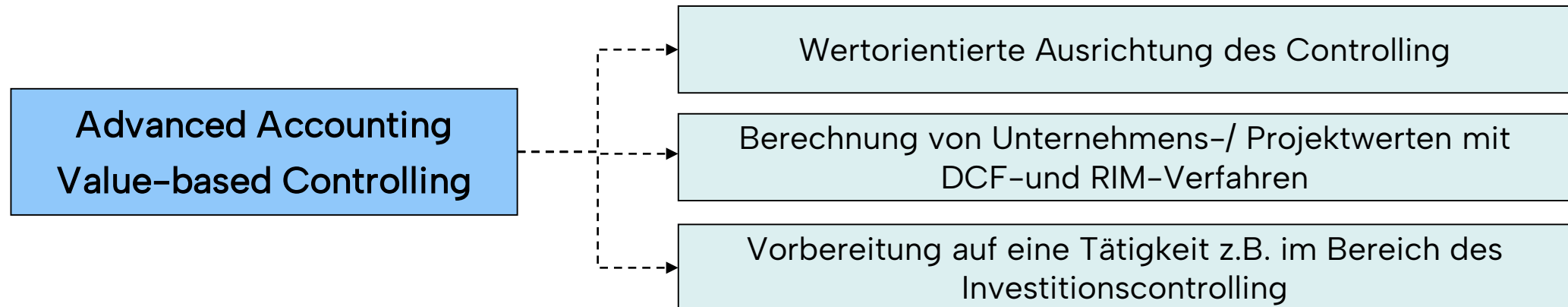
# Angebot: Controlling

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

# Veranstaltungen „Operative and Strategic Controlling“



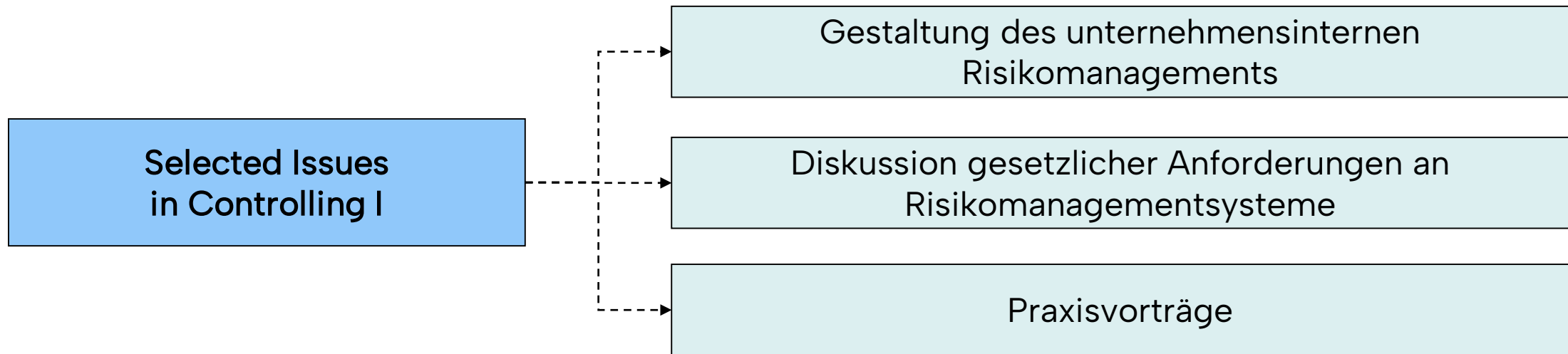
# Veranstaltung „Value-based Controlling“



# Angebot: Controlling

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

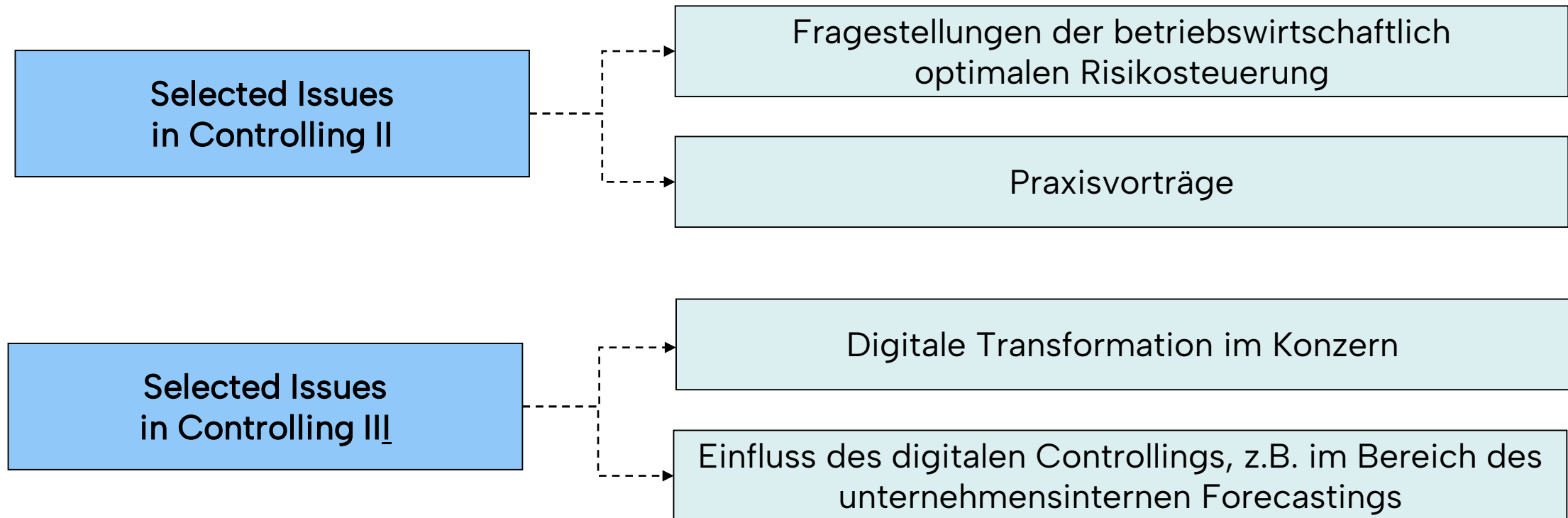
# Modul „Selected Issues in Acc and Tax I“ (SS)



2 aus N auswählen



# Modul „Selected Issues in Acc and Tax II“ (WS)



2 aus N auswählen

# Importmodule

| Modul   |
|---|
| Selected Issues in Acc & Taxation: Einfache Auslandsanerkennung |

| Modul       |
|-------------|
| Steuerrecht |

# Angebot: Accounting & Auditing

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
|            | SM Controlling I                               | 6  | WP   |         |
|            | SM Accounting I                                | 6  | WP   |         |
| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
|            | SM Controlling II                              | 6  | WP   |         |
|            | SM Accounting II                               | 6  | WP   |         |
|            | SM Advanced Accounting                         | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation I  | 6  | WP   |         |
|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

# SM Steuerrecht

Europäisches Steuerrecht

1 aus N auswählen

Internationales Steuerrecht

Recht der indirekten Steuern

# Seminare in Accounting

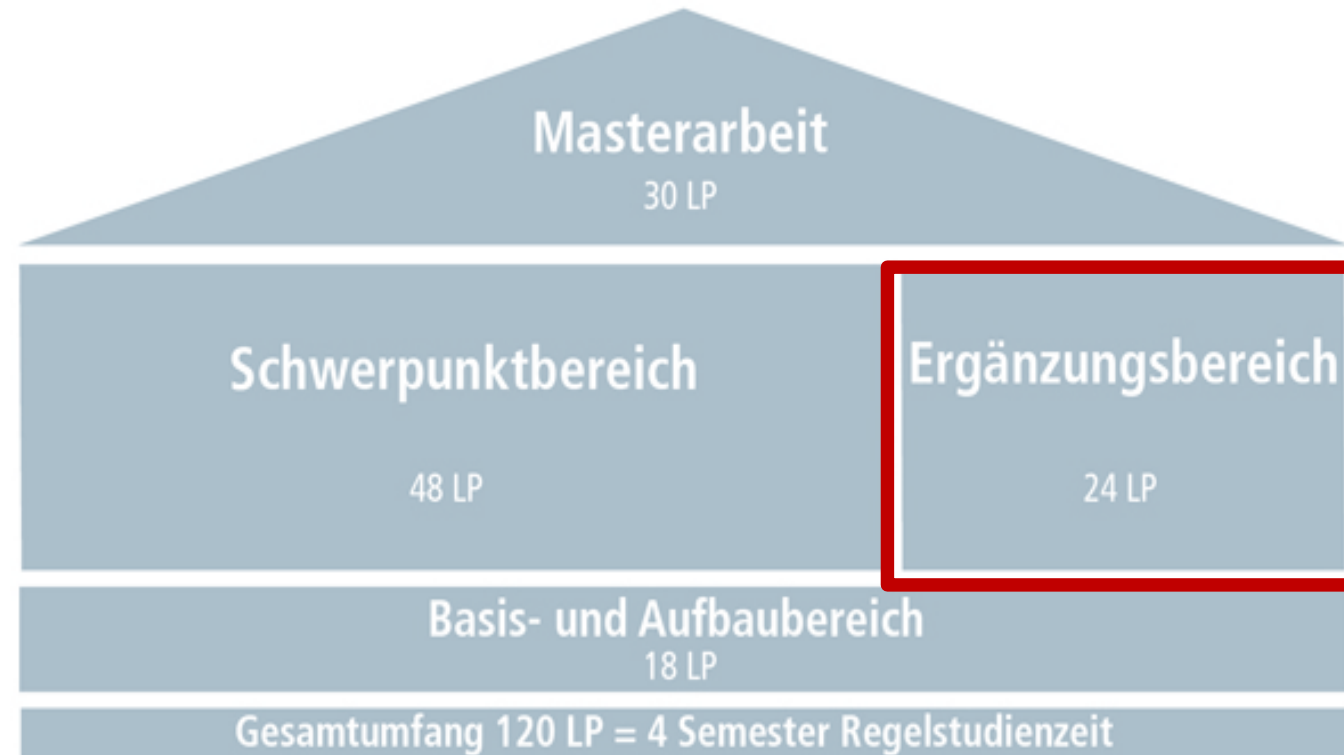
- Mindestens ein Hauptseminar („Accounting Seminar“)
- Wahlweise ein Praxisseminar zusätzlich
- Inhalte:
  - Hausarbeit + Vortrag
  - Wechselnde Themen
  - max. 15 – 30 Studierende pro Seminar
- Bewerbung
  - 1. KLIPS Belegungsphase
  - Anmeldung im Semester davor

# Seminare

| Gruppe     | Modul  | LP | P/WP | Soll LP |
|------------|--|----|------|---------|
| Grundlagen | SM Taxation I                                  | 6  | WP   | 12      |
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| Vertiefung | SM Taxation II                                 | 6  | WP   | 30      |
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|            | SM Accounting II                               | 6  | WP   |         |
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|            | SM Selected Issues in Accounting & Taxation II | 6  | WP   |         |
|            | SM Praxisseminar                               | 6  | WP   |         |
|            | SM Steuerrecht                                 | 6  | WP   |         |
| Seminar    | SM Accounting & Taxation Seminar               | 6  | P    | 6       |

# Studienaufbau

## Fächer und Leistungspunkte





# Ergänzungsbereich

|                       |  |   |    |    |
|-----------------------|--|---|----|----|
| Corporate Development | SM Business Ethics                     | 6 | WP | 24 |
|                       | SM Strategic Development               | 6 | WP |    |
|                       | SM Strategic Human Resource Management | 6 | WP |    |
|                       | SM Strategic Management                | 6 | WP |    |
|                       | SM Elective Corporate Development I    | 6 | WP |    |
|                       | SM Elective Corporate Development II   | 6 | WP |    |
|                       | SM Elective Corporate Development III  | 6 | WP |    |
| Finance               | SM Finance I                           | 6 | P  | 24 |
|                       | SM Finance II                          | 6 | P  |    |
|                       | SM Finance III                         | 6 | P  |    |
|                       | SM Finance Advanced IV                 | 6 | P  |    |
| Marketing             | SM Brand Management                    | 6 | P  | 24 |
|                       | SM Customer Management                 | 6 | P  |    |

Auswahl eines Blocks aus anderen Schwerpunkten

# Ergänzungsbereich „Steuerrecht“

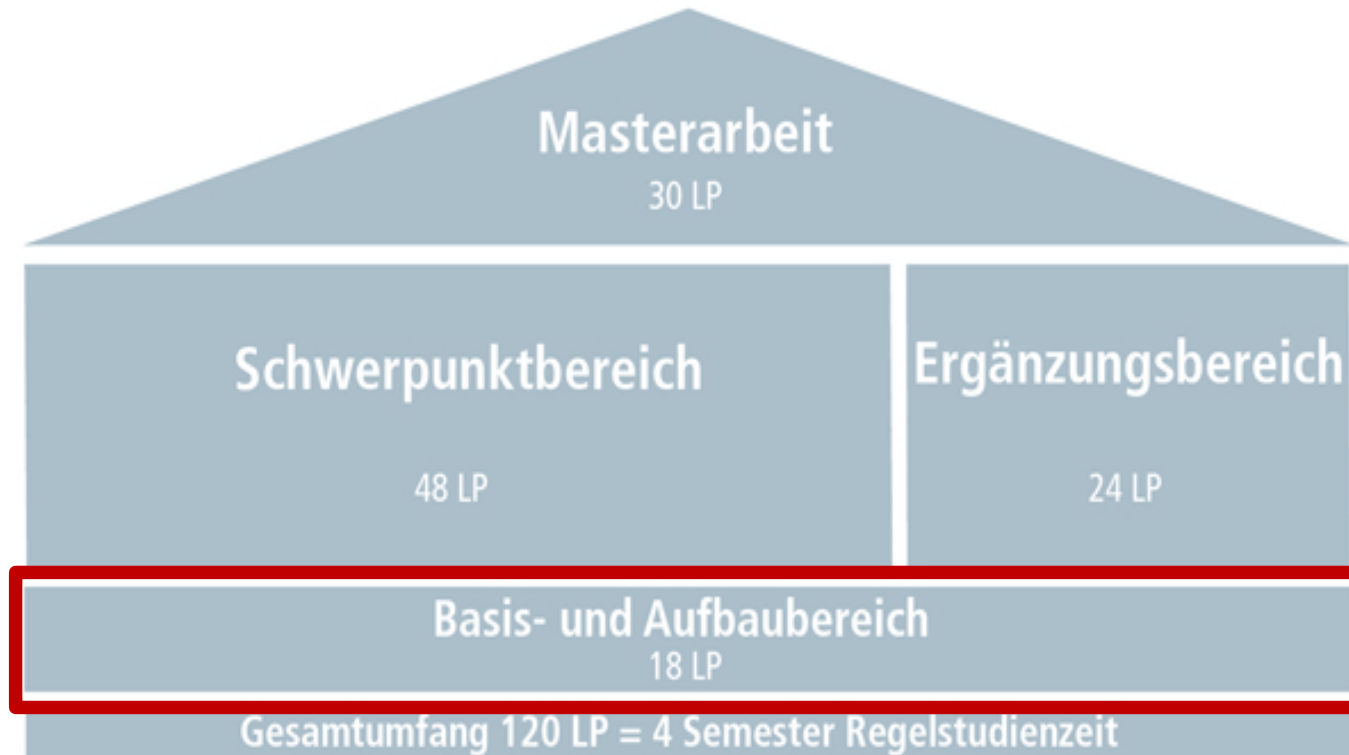
|             |   |   |    |    |
|-------------|---|---|----|----|
| Steuerrecht | SM Selected Issues in Accounting & Taxation I   | 6 | WP | 24 |
|             | SM Selected Issues in Accounting & Taxation II  | 6 | WP |    |
|             | BM Grundkurs Steuerrecht                        | 6 | WP |    |
|             | BM Europäisches Steuerrecht                     | 6 | WP |    |
|             | BM Vertiefung im Gesellschaftsrecht             | 6 | WP |    |
|             | BM Einkommensteuerrecht                         | 6 | WP |    |
|             | BM Recht der indirekten Steuern                 | 6 | WP |    |
|             | BM Unternehmenssteuerrecht                      | 6 | WP |    |
|             | BM Internationales Steuerrecht                  | 6 | WP |    |
|             | BM Ausgewählte Fragestellungen des Steuerrechts | 6 | WP |    |

# Ergänzungsbereich „Studies Abroad“

|                |                    |   |    |    |
|----------------|--------------------|---|----|----|
| Studies Abroad | Studies Abroad I   | 6 | WP | 24 |
|                | Studies Abroad II  | 6 | WP |    |
|                | Studies Abroad III | 6 | WP |    |
|                | Studies Abroad IV  | 6 | WP |    |

# Studienaufbau

## Fächer und Leistungspunkte

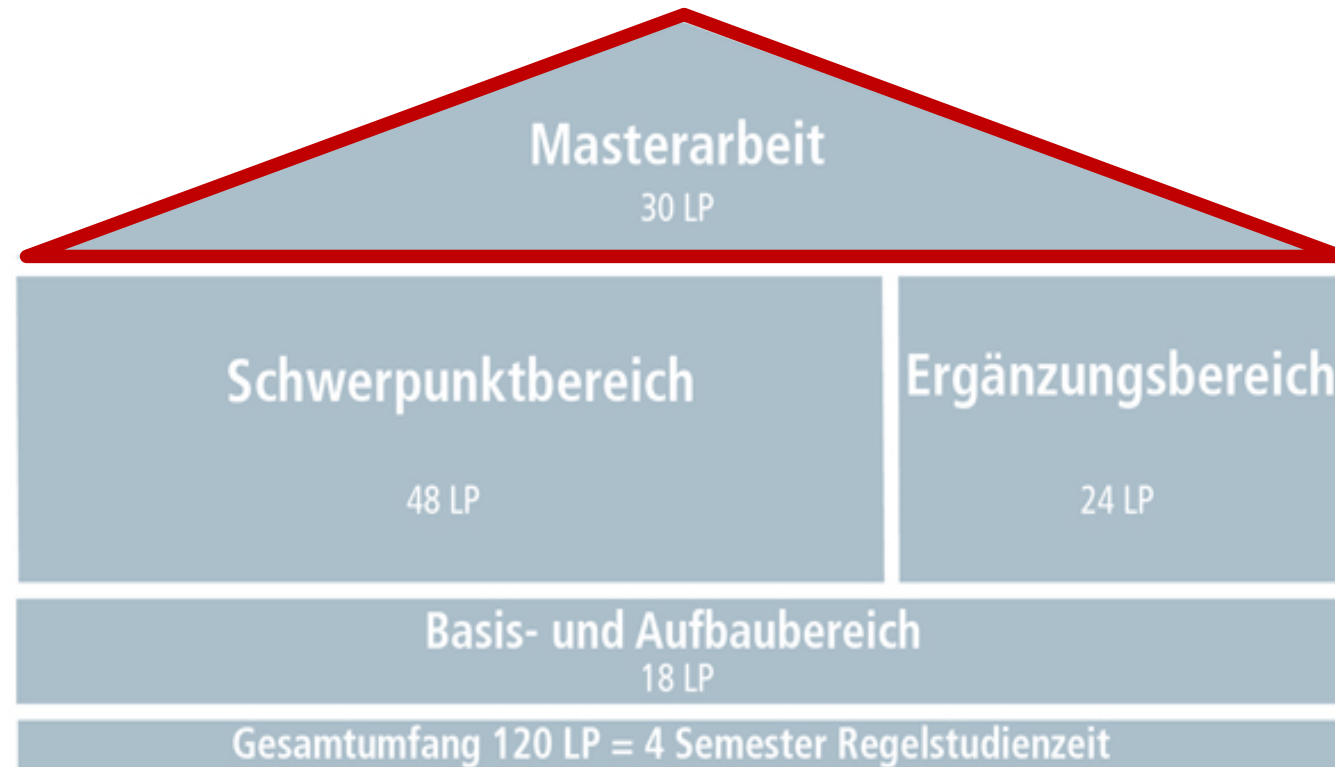


# Basis- und Aufbaubereich

| Gruppe                               | Modul   | LP | P/WP | Soll LP |    |
|--------------------------------------|---|----|------|---------|----|
|                                      | BM Management Skills                              | 6  | P    | 6       | 18 |
| Basisbereich Accounting and Taxation | BM Applied Econometrics (Business Administration) | 6  | WP   | 12      |    |
|                                      | BM Microeconomics (Business Administration)       | 6  | WP   |         |    |
|                                      | SM Empirical Methods and Data Analysis IV         | 6  | WP   |         |    |
|                                      | SM Empirical Methods and Data Analysis V          | 6  | WP   |         |    |
|                                      |   |    |      |         |    |
| Basisbereich                         | BM Bilanzsteuerrecht                              | 6  | WP   |         |    |
|                                      | BM Verfahrens- und Gesellschaftsrecht             | 6  | WP   |         |    |

# Studienaufbau

## Fächer und Leistungspunkte



# Masterarbeit

- Anfertigung normalerweise im 3. oder 4. Semester
- Bewerbung direkt an den einzelnen Seminaren

# Mögliche steuerorientierte Ausrichtungen des Masterstudiums

## 1. Schwerpunktstudium Steuern

Zielsetzung: Möglichst umfangreiche steuerliche Ausbildung

|                          |  |
|--------------------------|--|
| Schwerpunktbereich       | Accounting and Taxation: Schwerpunkt Steuern           |
| Ergänzungsbereich        | Unternehmensbesteuerung, insbes. Steuerrecht           |
| Basis- und Aufbaubereich | Steuer- / gesellschaftsrechtliche Methoden & Techniken |
| Masterarbeit             | Betriebswirtschaftliche Steuerlehre                    |

## 2. Kombinationsstudium Steuern

Zielsetzung: Steuergewichtetes Studium in Kombination mit nichtsteuerlichem Nebenfach (z. B. Finance, Business Economics, Wirtschaftsinformatik, Auslandssemester)

|                          |  |
|--------------------------|--|
| Schwerpunktbereich       | Accounting and Taxation: Schwerpunkt Steuern           |
| Ergänzungsbereich        | Finance oder Studies Abroad oder ...                   |
| Basis- und Aufbaubereich | Steuer- / gesellschaftsrechtliche Methoden & Techniken |
| Masterarbeit             | Betriebswirtschaftliche Steuerlehre                    |



# Meilensteine

|                    |  |
|--------------------|--|
| <b>1. Semester</b> | <ul style="list-style-type: none"><li>• Beginn Schwerpunktbereich</li><li>• Basis- und Aufbaubereich</li></ul>         |
| <b>2. Semester</b> | <ul style="list-style-type: none"><li>• Beginn Ergänzungsbereich</li><li>• Hauptseminar</li></ul>                      |
| <b>3. Semester</b> | <ul style="list-style-type: none"><li>• Auslandssemester</li><li>• Ergänzungsbereich</li><li>• Praxisseminar</li></ul> |
| <b>4. Semester</b> | <ul style="list-style-type: none"><li>• Masterarbeit</li></ul>   |

# Vielen Dank für Ihre Aufmerksamkeit!

