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### **Faculty of Economic Sciences:**

Following the resolution of the Faculty Council of the Faculty of Economic Sciences dated 07.02.2024, the Presidential Board of the Georg-August-Universität approved the twenty-first amendment to the examination and study regulations for the consecutive Master's degree programme "Finance, Accounting and Taxes" on 03.04.2024 in the version published on 27.03.2012 (Official Announcements I no. 10/2012, p. 249), last amended by resolution of the Presidential Board dated 24.08.2023 (Official Announcements I no. 26/2023, p. 880), approved (§ 44 section 1 sentence 2 NHG in the version published in the announcement dated 26.02.2007 (Nds. GVBl. p. 69), last amended by Article 12 of the Act dated 23.03.2022 (Nds. GVBl. p. 218); § 37 section 1 sentence 3 no. 5 b) NHG, § 44 section 1 sentence 3 NHG).

## **Examination and study regulations for the consecutive Master's degree programme "Finance, Accounting and Taxes" at the University of Göttingen**

### **§ 1 Scope**

(1) The provisions of the "General examination regulations for the Bachelor's and Master's degree programmes and other degree programmes offered by the University of Göttingen" (APO) and the "General examination and study regulations for the Master's degree programmes at the Faculty of Economic Sciences" (RPO-MA) in the respective applicable version apply to the consecutive Master's degree programme "Finance, Accounting and Taxes".

(2) These regulations stipulate the additional provisions for the Master's degree programme.

### **§ 2 Aim of the qualification**

<sup>1</sup>In the Master's degree programme "Finance, Accounting and Taxes", graduates acquire in-depth knowledge in the areas of finances, accounting and auditing, business taxation as well as financial controlling; this includes the newest technical-scientific developments in these areas. <sup>2</sup>In this course of study, students first go through a study of all the different areas; afterwards, they may either specialize in one of these areas or continue to study with a broader focus. <sup>3</sup>Based on the acquired competencies, graduates are enabled to map, analyse, critically reflect and solve complex economic problems, which concern, for example, group accounting, international accounting, international taxation, company valuation, the use of derivatives in risk management and the development of financial products and digital financial markets. <sup>4</sup>Thanks to the international orientation of the content and the regular English-language

programme, students are also able to work in an international environment.<sup>5</sup>In addition, the cross-sectional areas of sustainability and digitalisation are systematically anchored in the modules in line with the mission statement for teaching and learning at the Faculty of Business and Economics.<sup>6</sup>This enables graduates to take into account the interdependencies within and between the areas and to include social consequences in the decision-making process, thus enabling them to act responsibly.<sup>7</sup>After completing the degree programme, graduates can thus take up a senior professional position in the fields of finance, accounting and auditing, corporate taxation and financial controlling both nationally and internationally or take up doctoral studies.

### **§ 3 Recommended prior knowledge**

<sup>1</sup>In the Master's programme, it is very beneficial in particular to have established knowledge of the English language, mathematics, statistics and computer skills.<sup>2</sup>Students whose credits in mathematics and statistics were not better than satisfactory in the course of their preliminary studies, and whose English and/or computer skills are low, are recommended to qualify themselves appropriately before taking on the Master's programme.

### **§ 4 Structural contents of the Master's degree programme and credit requirements**

(1) The 120 C to be completed in the Master's degree programme in Finance, Accounting, Taxation in a standard period of study of four semesters are comprised as follows:

1. Compulsory part of the programme - Basic modules	24 C
2. Specialisation area Finance, Accounting, Taxes	30 C
3. Seminar	6 C
4. Methods area	6 C
5. Elective area	24 C
6. Master's thesis	30 C

(2) <sup>1</sup>The basic modules impart fundamental knowledge in the areas Finance, Accounting and Taxes, and expand the knowledge already acquired in a first course of study.<sup>2</sup>These modules form the basis for the elective compulsory modules in the specialisation area "Finance, Accounting, Taxes" as well as for the seminars.<sup>3</sup>It is recommended that the basic modules be completed within the first two semesters.<sup>4</sup>The "specialisation area Finance, Accounting, Taxes" helps to create a special profile in the areas of Finance, Accounting and Taxes.<sup>5</sup>The area "seminar" helps to expand knowledge in the sub-sections Finance, Accounting and Taxes in a seminar course, which deals with an interdisciplinary problem area in a project oriented manner.<sup>6</sup>The area "Methods" in particular serves to expand the knowledge of methods of theoretical, empirical and experimental academic work.<sup>7</sup>In the elective area students can acquire knowledge for creating an individual profile from other areas of Economic Sciences as

well as related fields. <sup>8</sup>Moreover, in this area it is possible to choose modules of foreign language training and/or modules for acquiring other key qualifications.

(3) Through a specialisation within the framework of a Master's degree programme, students are in a position to acquire specific professional qualifications in one or more of the functional areas Finance, Accounting and Taxes and/or in one or more institutional fields of application (such as financial services or auditing).

(4) An overview of the modules which can be selected in the individual areas can be found in the digital module index as well as appendix I. <sup>2</sup>Participation in a research colloquium, in which your own work has to be presented, is a part of the master's thesis.

(5) <sup>1</sup>A written master's thesis with a weightage of 30 C, has to be completed within a preparation time of 20 weeks. <sup>2</sup>Participation in a research colloquium, in which your own work has to be presented, is the advance preparation for passing the master's thesis.

(6) Appendix III shows a schematic overview of the course of the Master's programme "Finance, Accounting and Taxes" and includes a proposal for the schedule.

### **§ 5 Double Degree with the University of Gent**

(1) <sup>1</sup>The University of Gent and the University of Göttingen have joined hands to conduct a double degree programme. <sup>2</sup>The provisions of these examination and study regulations shall apply, provided that the following does not stipulate any other procedure. <sup>3</sup>For modules offered by the university of Gent, the provisions of the University of Gent shall apply exclusively.

(2) <sup>1</sup>It is possible to select either the specialisation "Accounting" or the specialisation "Corporate Finance" in the double degree programme. <sup>2</sup>Students of the Master's programme "Finance, Accounting and Taxes" are eligible to take part in this programme in accordance with the provisions laid down in the following regulations.

(3) <sup>1</sup>An aptitude assessment and selection procedure will be carried out for the 5 places allocated per year to the students in the master programme "Finance, Accounting and Taxes". <sup>2</sup>The decision is taken by a selection committee; this committee has as voting members, the chairman of the selection committee formed as per the regulations for the qualifications for entry and admission to the Master's degree programme "Finance, Accounting and Taxes" (ZZO-FRS) in the respective valid version, the double degree coordinator and a teaching member of the faculty group of the Faculty of Economic Sciences and in an advisory capacity a member of the students' body. <sup>3</sup>The member of the faculty group and the student body will be appointed by the corresponding faculty representation on the Faculty Council at the Faculty of Economic Sciences.

(4) <sup>1</sup>The application for inclusion in the double degree programme must be submitted to the Dean's Office at the Faculty of Economic Sciences by no later than May 15 for a winter semester. <sup>2</sup>The following documents must be enclosed with the application:

- The course completion certificate of the applicant in the form of attested copies or certified German or English translations, if the originals are not in English or German. If a course completion certificate is not yet available, a certificate (with verification code or attestation of the issuing institution) is to be submitted concerning the provided components, the credits and the average grade;
- a written presentation in the English language, which brings out the applicant's motivation for inclusion in the double degree programme and the aims of his or her studies and
- a curriculum vitae in tabular form and in the German or English language, detailing concisely the educational path that demonstrates which practical professional skills and other specialist qualifications or periods spent abroad the applicant is able to present.

(5) <sup>1</sup>Applicants whose mother tongue is not English must demonstrate adequate English language skills. <sup>2</sup>Sufficient knowledge of English must be demonstrated with standardised or accredited certificates in accordance with the Common European Framework of Reference for Languages of the Council of Europe (CEFR) or comparable achievements; the following serve as proof:

- a) a certificate of achievement for at least one successfully completed business English course at level C1 from an accredited university,
- b) Test of English as a Foreign Language (TOEFL iBT): at least 79 points
- c) International English Language Testing System (IELTS Academic test): at least band 5.5
- d) Cambridge English Scale: at least 173 (Cambridge English Qualifications; e.g. C1 Advanced)
- e) Global Scale of English: at least 67 (Pearson PTE Academic)
- f) UNlcert, at least level III
- g) NULTE\* certificates at level B2: Acert (Poland), CertACLES® (Spain), CLES (France), UNlcert®LUCE (Czech Republic and Slovakia), UNILANG (United Kingdom). \*Network of University Language Testers in Europe.

<sup>3</sup> Other certificates according to the "Common European Framework of Reference for Languages" (CEFR) or comparable achievements require an examination and assessment by the Centre for Languages and Key Qualifications (ZESS) at the University of Göttingen. <sup>4</sup>As a rule, successful completion of the test may not date back more than three years prior to receipt of the application for admission to the Master's degree programme, <sup>5</sup>Applicants are exempt from the obligation to provide proof of a test if they

- a) have spent at least two years at school, studying or working in an English-speaking country within the last five years prior to receipt of the application for admission,
- b) the successful completion of a degree programme taught entirely in English, or

- c) can provide evidence of an education equivalent to a German university entrance qualification obtained at an English-speaking school.

(6) The selection committee for the course of study makes its selection on the basis of the following criteria:

- a) The applicant has already completed studies in a relevant Bachelor's degree programme or in an equivalent degree programme at the time of application or has acquired at least 150 credit points;
- b) Of the applicants who fulfil the admission requirements according to letter a), only those who receive at least 20 points based on the assessment of the following aptitude criteria in accordance with the following provisions are entitled to admission.

aa. Points are awarded as follows on the basis of the overall grade or the average grade of the previous degree programme determined from previous examination results:

1.0	20 points,
more than 1.0 up to and including 1.1	19 points,
more than 1.1 up to and including 1.2	17 points,
more than 1.2 up to and including 1.3	15 points,
more than 1.3 up to and including 1.4	13 points,
more than 1.4 up to and including 1.5	11 points,
more than 1.5 up to and including 1.6	9 points,
more than 1.6 up to and including 1.7	7 points,
more than 1.7 up to and including 1.8	5 points,
more than 1.8 up to and including 1.9	3 points,
more than 1.9 up to 2.0	1 point,
2.0	0 points.

bb. The selection committee conducts a selection interview lasting approximately 15 minutes with each applicant. The interview covers the applicant's motivation, their practical professional knowledge, other professional qualifications and previous experience abroad. At the end of the interview, the members of the selection committee assess the applicant's suitability for participation in the double degree programme according to the following scale:

The applicant is	Points
excellently suited	19 - 20
very well suited	15 - 18
well suited	11 - 14

suited	7 - 10
partially suited	3 - 6
barely suited	0 - 2

Minutes must be kept of the main questions and answers during the interview, which must be signed by the members of the selection committee. In order to limit the number of participants in the selection interview, a preselection may be made from the applications received to at least twice the number of places to be awarded in the double degree programme. For this purpose, a ranking list of letters aa) will be drawn up. If there is a tie, all applicants with the highest ranking will be admitted to the programme. cc) Selection will be made on the basis of the ranking list under b) from among all applicants who have received at least 20 points, starting with the highest score achieved. The points achieved in accordance with letters aa) and bb) are added together; in the event of a tie, the grade of the Bachelor's degree or an equivalent degree is decisive; if the tie still persists, the final decision is made by drawing lots.

(7) <sup>1</sup>Students participating in the double degree programme with the University of Gent, spend the first year of study at the University of Gent, and the second year of study at the University of Groningen. <sup>2</sup>This results in the following structure of studies (in brackets respectively differentiated as per year of study):

- |  |              |
|--|--------------|
| 1. Compulsory part of the programme - Basic module | 30 C (24/6)  |
| 2. Area of Specialisation                          | 30 C (18/12) |
| 3. Seminar   | 6 C (0/6)    |
| 4. Methods area                                    | 12 C (6/6)   |
| 5. Elective area                                   | 12 C (12/0)  |
| 6. Master's thesis                                 | 30 C (0/30)  |

<sup>3</sup>The precise structure of studies and the elective modules are listed in appendix II.

(8) <sup>1</sup>Examinations for modules that were not successfully completed can also be repeated at the partner university. <sup>2</sup>In this, the examination regulations issued by the university offering the module shall apply; examiners at the university offering the module shall also evaluate the examinations.

(9) <sup>1</sup>§ 4 section 5 applies accordingly to preparation of the master's thesis. <sup>2</sup>A teaching member of the research colloquium can be an authorised examining member of the University of Gent.

(10) Following successful completion of the master examination, the University of Göttingen awards the university degree "Master of Science (M.Sc.)" in Business Economics, main subject Accounting or main subject Corporate Finance.

(11) <sup>1</sup>Each university will issue a degree certificate for the university degree they award, whereby the two degree certificates are integrated in such a way as to represent one single

degree certificate in terms of content. <sup>2</sup>The degree certificate can only be issued in an integrated form. <sup>3</sup>The University of Göttingen issues the degree certificate in the English and the German language with the date of certificate; in addition to stating the degree programme, the degree certificate also specifies the bi-national structure.

(12) <sup>1</sup>The two university degrees can be listed as separate titles. <sup>2</sup>In the event that both university degrees are listed as titles, they shall be connected by a hyphen. <sup>3</sup>The same applies to the abbreviated form. <sup>4</sup>This does not affect the statutory provisions concerning the listing as titles of foreign university degrees.

### **§ 6 Entry into Force; Interim regulations**

(1)<sup>1</sup> This regulation enters into force following its promulgation in the Official Announcements of Georg-August-Universität Göttingen on 01/04/2012.

(2) At the same time, the examination regulations for the Master's degree programme "Finance, Accounting and Taxes" in the version published on 30/03/2010 (Official Announcements no. 7/2010 p. 798), most recently changed by the resolution of the Presidential Board dated 16/08/2011 (Official Announcements 8/2011 p. 480), as well as the study regulations for the Master's degree programme "Finance, Accounting and Taxes" in the version published on 30/03/2010 (Official Announcements no. 7/2010 p. 804), most recently changed by the resolution of the presidential board dated 16/08/2011 (Official Announcements I no. 8/2011 p. 485), shall be rendered invalid.

(3) <sup>1</sup>Students who commenced their academic programme before an amendment to these examination and study regulations came into force and who have remained enrolled therein without interruption, shall be examined on the basis of the examination and study regulations in place before the amendments came into force. <sup>2</sup>In the case of pending examinations, this does not apply to module overviews and descriptions, unless the legal entitlements of a student calls for a different decision by the examination board. <sup>3</sup>A different decision can be reached especially in cases where an examination can be repeated or a compulsory or elective compulsory module has changed significantly or been cancelled. <sup>4</sup>The examination board can draw up general rules for this purpose. <sup>5</sup>Examinations as per a valid version prior to an amendment of the existing of examination and study regulations coming into force, are conducted for the last time in the fourth semester after the amendment coming into force. <sup>6</sup>On application, students affected by sentence<sup>1</sup> shall be examined in general on the basis of the amended regulations.

## Appendix I: Module overview

Modules with a rating of 120 credits should be successfully completed in accordance with the following provisions.

### 1. Compulsory part of the programme - Basic modules (24 C)

The following basic modules with a rating of 24 C must be successfully completed:

M.WIWI-BWL.0001	Sustainable Finance	6 C
M.WIWI-BWL.0002	Financial statements as per IFRS	6 C
M.WIWI-BWL.0003	Corporate taxation	6 C
M.WIWI-BWL.0085	Financial and sustainability controlling	6 C

### 2. Specialisation area Finance, Accounting, Taxes (30 C)

Five modules from the following list with a total rating of 30 C must be successfully completed.

M.WIWI-BWL.0004	Financial Risk Management	6 C
M.WIWI-BWL.0009	Behaviour-oriented Controlling	6 C
M.WIWI-BWL.0010	Evaluation of company	6 C
M.WIWI-BWL.0015	Taxation of companies under the influence of European law	6 C
M.WIWI-BWL.0016	Seminar M&A, Finance and Taxation	6 C
M.WIWI-BWL.0020	Risk Management and Solvency	6 C
M.WIWI-BWL.0105	International Company Taxation	6 C
M.WIWI-BWL.0120	Tax law	6 C
M.WIWI-BWL.0123	Tax Transfer Pricing	6 C
M.WIWI-BWL.0133	Banking Supervision	6 C
M.WIWI-BWL.0172	Empirical research on sustainability reporting	6 C

The modules listed in item 3 (Seminar) can also be selected for the specialisation area, provided the module is not included in the "Seminar" area.

### 3. Seminar (6 C)

One of the following modules with a rating of 6 credits must be successfully completed:

M.WIWI-BWL.0006	Seminar in Finance	6 C
M.WIWI-BWL.0011	Seminar in Financial and Sustainabilitycontrolling	6 C
M.WIWI-BWL.0101	State of the Art and Methods of Empirical Tax Research	6 C
M.WIWI-BWL.0156	Seminar on Company Taxation	6 C
M.WIWI-BWL.0164	Seminar Internationale Financial Governance	6 C

### 4. Methods area (6 C)

One of the following modules with a rating of 6 credits must be successfully completed:

M.WIWI-QMW.0001	Generalized Regression	6 C
M.WIWI-QMW.0002	Advanced Statistical Inference (Likelihood & Bayes)	6 C
M.WIWI-QMW.0004	Econometrics I	6 C



M.WIWI-QMW.0005	Econometrics II	6 C
M.WIWI-QMW.0009	Introduction to Time Series Analysis	6 C
M.WIWI-QMW.0010	Multivariate Statistics	6 C
M.WIWI-QMW.0012	Multivariate Time Series Analysis	6 C
M.WIWI-QMW.0013	Applied Econometrics	6 C
M.WIWI-QMW.0036	Economic and Business Forecasting	6 C
M.WIWI-QMW.0039	Seminar Economic and Business Forecasting	6 C
M.WIWI-QMW.0040	Introduction to Statistical Methods in Economic Sciences	6 C
M.WIWI-QMW.0041	Stochastic Processes	6 C
M.WIWI-QMW.0042	Computational Statistics	6 C
M.WIWI-BWL.0101	State of the Art and Methods of Empirical Tax Research	6 C
M.WIWI-BWL.0163	Methods of empirical accounting and capital market research	6 C
M.WIWI-BWL.0172	Empirical research on sustainability reporting	6 C
M.WIWI-VWL.0001	Advanced Microeconomics	6 C
M.WIWI-VWL.0007	Institutional Economics II: Experimental economic research	6 C
M.WIWI-VWL.0054	Behavioral Game Theory	6 C

## 5. Elective area (24 C)

a. Modules totaling 24 C must be successfully completed. It is possible to select one or several of the following offers:

aa. From the modules offered in the Master's degree programmes of the Faculty of Business and Economics with the identifiers M.WIWI-BWL, M.WIWI-HGM, M.WIWI-QMW, M.WIWI-VWL, M.WIWI-WB, M.WIWI-WIN and M.WIWI-WIP, provided that the admission requirements specified there are met. The modules selected according to nos. 1 to 4 cannot be taken.

ab. From the following list of modules offered by other faculties at the University of Göttingen, provided that the requirements stated there are met and the module has not already been taken in the previous or in this degree programme:

M.Agr.0060	Production, investment and risk in agriculture	6 C
M.Agr.0092	Taxes and Taxation	6 C
M.Agr.0197	Sustainability – basics and application	6 C
S.RW.1131a	Fundamentals of Company Law (Partnership Law)	6 C
S.RW.1131b	Fundamentals of Joint Stock Company law	6 C
S.RW.1132	Competition Law (UWG)	6 C
S.RW.1133	Capital markets and stock exchange law	6 C
S.RW.1134	Banking and insurance regulation	6 C
S.RW.1165	Corporate tax law	6 C
S.RW.1229	International and European business law	6 C
S.RW.1235a	Tax Law I	6 C

S.RW.1235b	Tax Law II	6 C
B.Slav.129	Business Russian (C2)	6 C

The following module can also be taken if the admission requirements are met and teaching capacities are available. Possible free places for this highly demanded module can be requested from the respective lecturers:

M.Psy.504	Industrial Psychology	6 C
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ac. Modules from the University's range of Spokespersons, insofar as these are modules that provide a language level equivalent to level B according to the Common European Framework of Reference for Languages (CEFR) and insofar as the modules have not already been included in a previously completed degree programme. By way of derogation from sentence 1, modules in German, English and the student's native language are excluded.

ad. Following module:

SK.GB.02	Communication skills: Gender and Diversity skills in communication	3 C
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ae. Modules from the following list of module groups and modules from the University of Göttingen's central range of key competences, provided that the admission requirements specified there are met and that they have not already been included in the previous degree programme:

SK.AS.BK	Modules Skills of professional intersection
SK.AS.DK	Modules Diversity competence
SK.AS.FK	Modules Leadership skills
SK.AS.KK	Modules Communication skills
SK.AS.SK	Modules Social skills
SK.AS.WK	Modules Knowledge competence and self competence

**b.** The inclusion of modules according to letter a letters ac. to ae. is limited to a maximum total of 10 C; modules according to letter a letters ae. are only taken into account up to a maximum total of 7 C; modules are not taken into account on a pro rata basis; a module with which the maximum total of 7 C is exceeded can only be taken into account as a voluntary additional examination.

**c.** In the elective area, other modules (alternative modules) may be taken instead of the modules mentioned in accordance with the following provisions. Prerequisites for the consideration of an alternative module are:

- ca. a written application by the student, which must be submitted to the Dean of Studies of the Faculty of Business and Economics prior to taking the alternative module;
- cb. the approval of the Dean of Studies of the faculty or teaching unit offering the alternative module.

The decision on the approval of the application is made by the Dean of Studies of the Faculty of Business and Economics. Before making the decision, the Dean of Studies will obtain an opinion on the appropriateness of the module replacement from lecturers of the degree programme in which the student is enrolled. The application may be rejected without stating reasons; the student making the application has no legal claim. The consideration of a module that has already been completed as an alternative module is excluded.

## **6. Master's thesis**

The successful completion of the Master's thesis earns 30 C.

## **Appendix II: Module overview for students attending the double degree programme with the University of Gent**

### **1. A. First year of study at the University of Gent (60 C)**

#### **a. Compulsory part of the programme - Basic modules (24 C)**

The following five modules with a rating of 24 C must be successfully completed:

F000442	Strategic Management	6 C
F000693	Advanced Corporate Finance	6 C
F000688	Management Control	6 C
F000689	International Financial Reporting Standards	6 C

#### **b. Area of Specialisation (18 C)**

Modules totalling at least 18 C must be successfully taken here in accordance with the following provisions, in case of the specialisation in "Accounting" as per provisions in ba, in case of selecting the specialisation in "Corporate Finance" as per the provisions in bb.

##### **ba. Specialisation area for the focus on Accounting (18 C)**

i. The following module with a rating of 6 C must be successfully completed:

F000640	Audit	6 C
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ii. Modules from the following selection with a rating of 12 C must be successfully completed:

F000738	Valuation and Financial Risk Management	6 C
F000694	Advanced Financial Statement Analysis	6 C
F710403	Investment Analysis and Portfolio Management	5 C
F000905	Cases in Corporate Finance	3 C
F000906	Corporate Finance in Practice	6 C
F000946	Advanced Investment Analysis	4 C
F000890	Financial Modelling	6 C
F000870	Consolidation	3 C
F000871	International Standards on Auditing	3 C
F000872	Accounting in Practice	3 C

##### **bb. Specialisation area for the focus on Corporate Finance (18 C)**

i. The following modules with a total rating of 12 C must be successfully completed:

F000738	Valuation and Financial Risk Management	6 C
F000694	Advanced Financial Statement Analysis	6 C

ii. Modules from the following selection to an extent of total 6 C have to be completed:

F710403	Investment Analysis and Portfolio Management,	5 C
F000905	Cases in Corporate Finance	3 C
F000906	Corporate Finance in Practice	6 C
F000946	Advanced Investment Analysis	4 C

F000890	Financial Modelling	6 C
F000870	Consolidation	3 C
F000871	International Standards on Auditing	3 C
F000872	Accounting in Practice	3 C

### c. Seminar (6 C)

One of the following modules with a rating of 6 C must be successfully completed:

M.WIWI-BWL.0006	Seminar in Finance	6 C
M.WIWI-BWL.0011	Seminar in Finance, Management Accounting and Sustainability Accounting	6 C
M.WIWI-BWL.0032	Seminar in Accounting and Auditing	6 C
M.WIWI-BWL.0101	State of the Art and Methods of Empirical Tax Research	6 C
M.WIWI-BWL.0104	Seminar in Electronic Finance	6 C
M.WIWI-BWL.0128	Seminar Current Research in Finance	6 C
M.WIWI-BWL.0156	Seminar on Company Taxation	6 C

### d. Elective area (12 C)

Taking into consideration the individual competencies modules to the extent of a total 12 C have to be completed successfully. It is possible to select one or several of the following offers:

**da.** From the modules offered for the Master's degree programmes of the Faculty of Economics and Business Administration, provided the qualifications for entry mentioned there are fulfilled. The modules selected as per a to c cannot be taken.

**db.** Modules of other faculties of the University of Gent,

- provided the qualifications for entry mentioned there are fulfilled.
- provided there it is related to the double degree programme in terms of content.

In doubtful cases the dean of the faculty of Economic Sciences of the University of Göttingen will decide. An application has to be made prior to attending a module.

**dc.** Modules from the following languages offered by the faculty for Economics and Business Administration,

- provided the language was not already done in the Bachelor academic programme and
- provided Dutch or French is not the mother tongue:

F000540	Economic Dutch for Non-Native Speakers I	3 C
F000228	Economic Dutch for Non Native Speakers II	3 C
F000044	Economic French I	3 C
F000346	Economic French II	3 C

## 2. Second year of study at the University of Göttingen

### a. Compulsory part of the programme (6 C)

M.WIWI-BWL.0105 International Company Taxation 6 C

### **b. Area of Specialisation (12 C)**

Modules totalling at least 12 C must be successfully taken here in accordance with the following provisions, in case of the specialisation in "Accounting" as per provisions in ba, in case of selecting the specialisation in "Corporate Finance" as per the provisions in bb. For the area of specialisation it is also possible to select modules from the list of modules given in letter c ("Seminar"), so long as the chosen modules have not already been completed as part of the "seminar" area.

#### **ba. Area of specialisation for the focus on Accounting (12 C)**

Two modules from the following list with a total rating of 12 C must be successfully completed:

M.WIWI-BWL.0003	Company Taxation	6 C
M.WIWI-BWL.0004	Financial Risk Management	6 C
M.WIWI-BWL.0009	Behaviour-oriented Controlling	6 C
M.WIWI-BWL.0010	Company valuation	6 C
M.WIWI-BWL.0015	Taxation of companies under the influence of European law	6 C
M.WIWI-BWL.0020	Risk Management and Solvency	6 C
M.WIWI-BWL.0085	Financial and sustainability controlling	6 C
M.WIWI-BWL.0123	Tax Transfer Pricing	6 C
M.WIWI-BWL.0133	Banking Supervision	6 C

#### **bb. Area of specialisation for the focus on Corporate Finance (12 C)**

Two modules from the following list with a total rating of 12 C must be successfully completed:

M.WIWI-BWL.0004	Financial Risk Management	6 C
M.WIWI-BWL.0009	Behaviour-oriented Controlling	6 C
M.WIWI-BWL.0010	Evaluation of company	6 C
M.WIWI-BWL.0016	Seminar M&A, Finance and Taxation	6 C
M.WIWI-BWL.0020	Risk Management and Solvency	6 C
M.WIWI-BWL.0085	Financial and sustainability controlling	6 C
M.WIWI-BWL.0101	State of the Art and Methods of Empirical Tax Research	6 C
M.WIWI-BWL.0123	Tax Transfer Pricing	6 C
M.WIWI-BWL.0133	Banking Supervision	6 C

#### **c. Seminar (6 C)**

One of the following modules with a rating of 6 credits must be successfully completed:

M.WIWI-BWL.0006	Seminar in Finance	6 C
M.WIWI-BWL.0011	Seminar in Financial and sustainability controlling	6 C
M.WIWI-BWL.0101	State of the Art and Methods of Empirical Tax Research	6 C
M.WIWI-BWL.0156	Seminar on Company Taxation	6 C

#### **d. Methods area (6 C)**

One of the following modules with a rating of 6 credits must be successfully completed:

M.WIWI-BWL.0163	Methods of empirical accounting and capital market research	6 C
M.WIWI-QMW.0001	Generalized Regression	6 C
M.WIWI-QMW.0002	Advanced Statistical Inference (Likelihood & Bayes)	6 C
M.WIWI-QMW.0004	Econometrics I	6 C
M.WIWI-QMW.0005	Econometrics II	6 C
M.WIWI-QMW.0009	Introduction to Time Series Analysis	6 C
M.WIWI-QMW.0010	Multivariate Statistics	6 C
M.WIWI-QMW.0012	Multivariate Time Series Analysis	6 C
M.WIWI-QMW.0013	Applied Econometrics	6 C
M.WIWI-QMW.0036	Economic and Business Forecasting	6 C
M.WIWI-BWL.0101	Status and methods of empirical research on taxation	6 C
M.WIWI-VWL.0001	Advanced Microeconomics	6 C
M.WIWI-VWL.0007	Institutional Economics II: Experimental economic research	6 C
M.WIWI-VWL.0054	Behavioral Game Theory	6 C
S.RW.1131a	Basic principles of Company Law (Partnership law)	6 C
S.RW.1131b	Basic principles of corporate law	6 C

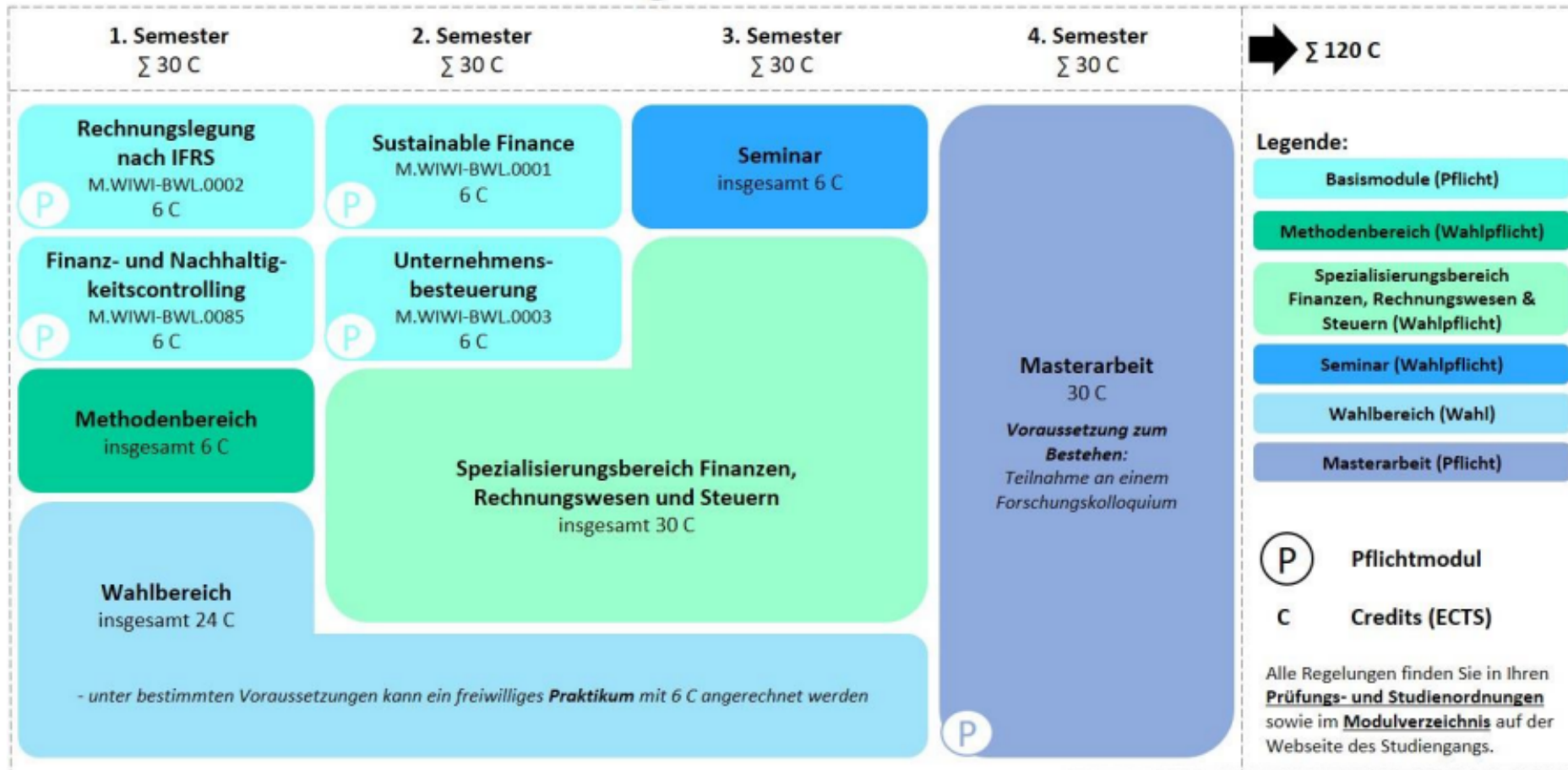
**e. Master's thesis**

30 C are awarded for successful completion of the master's thesis.

Appendix III: Graphics of the recommended course of study

a) Start of studies in the winter semester

### Master-Studiengang Finanzen, Rechnungswesen und Steuern - empfohlener Studienverlauf bei Beginn zum Wintersemester





b) Start of studies in the summer semester

## Master-Studiengang Finanzen, Rechnungswesen und Steuern - empfohlener Studienverlauf bei Beginn zum Sommersemester

