

# Amtliches Mitteilungsblatt



Wirtschaftswissenschaftliche Fakultät

## Fachspezifische Studien- und Prüfungsordnung für den Masterstudiengang Betriebswirtschaftslehre

Überfachlicher Wahlpflichtbereich für andere  
Masterstudiengänge

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Herausgeber: Die Präsidentin der Humboldt-Universität zu Berlin  
Unter den Linden 6, 10099 Berlin

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# Fachspezifische Studienordnung für den Masterstudiengang „Betriebs- wirtschaftslehre“

Gemäß § 17 Abs. 1 Ziffer 3 der Verfassung der Humboldt-Universität zu Berlin in der Fassung vom 24. Oktober 2013 (Amtliches Mitteilungsblatt der Humboldt-Universität zu Berlin Nr. 47/2013) hat der Fakultätsrat der Wirtschaftswissenschaftlichen Fakultät am 25. Mai 2016 die folgende Studienordnung erlassen\*:

- § 1 Anwendungsbereich
- § 2 Beginn des Studiums
- § 3 Ziele des Studiums
- § 4 Module des Studiums
- § 5 Module für den überfachlichen Wahlpflichtbereich anderer Masterstudiengänge
- § 6 In-Kraft-Treten

Anlage 1: Modulbeschreibungen

Anlage 2: Idealtypischer Studienverlaufsplan

## § 1 Anwendungsbereich

Diese Studienordnung enthält die fachspezifischen Regelungen für den Masterstudiengang Betriebswirtschaftslehre. Sie gilt in Verbindung mit der fachspezifischen Prüfungsordnung für den Masterstudiengang Betriebswirtschaftslehre und der Fächerübergreifenden Satzung zur Regelung von Zulassung, Studium und Prüfung (ZSP-HU) in der jeweils geltenden Fassung.

## § 2 Beginn des Studiums

Das Studium kann zum Wintersemester aufgenommen werden.

## § 3 Ziele des Studiums

(1) Ziel des Masterstudiums als zweitem berufsqualifizierendem Abschluss für das Gebiet der Betriebswirtschaftslehre ist es, auf eine forschungsorientierte quantitativ-analytische Tätigkeit im betriebswirtschaftlichen Umfeld vorzubereiten bzw. die Basis für eine ebenso ausgerichtete Promotion zu legen.

Die Ziele und Inhalte des Studiums sind:

- Die Vermittlung fortgeschrittener fachlicher Kenntnisse, Fähigkeiten und Methoden in der Betriebswirtschaftslehre mit dem Ziel, verantwortliche Aufgaben zu übernehmen und zur

Lösung komplexer wirtschaftlicher Probleme beizutragen.

- Ein forschungs- und anwendungsorientiertes Entwickeln eigener Ideen, wobei hierfür die Vermittlung eines detaillierten und kritischen Verständnisses des neuesten Wissensstands in ausgewählten Spezialbereichen der Betriebswirtschaftslehre die Grundlage darstellt.
- Die Befähigung der Studierenden, wissenschaftliche Methoden selbstständig anzuwenden, um komplexe wirtschaftliche Probleme zu erfassen, zu analysieren und wissenschaftlich fundierte Entscheidungen zu treffen sowie forschungs- oder anwendungsorientierte Projekte durchzuführen.
- Vermitteln von Informationen, Beweggründen und Schlussfolgerungen gegenüber Fachvertreterinnen und Fachvertretern und Laien; Internationaler Austausch auf wissenschaftlichem Niveau auch im interdisziplinärem Rahmen und Übernehmen herausgehobener Verantwortung.
- Die Befähigung zum lebenslangen Lernen und zur Teamarbeit.

(2) Der erfolgreiche Abschluss des Studiums qualifiziert für eine berufliche Tätigkeit in Wirtschaft, Wissenschaft oder Verwaltung.

## § 4 Module des Studiums

Der Masterstudiengang Betriebswirtschaftslehre beinhaltet folgende Module im Umfang von insgesamt 120 LP:

### (a) Pflichtbereich (20 LP)

Masterarbeit

### (b) Fachlicher Wahlpflichtbereich (90 LP)

#### Bereich A: General Management

Es sind Module im Umfang von 18 LP zu wählen. Folgende Module stehen zur Auswahl:

- 1: Financial Accounting and Analysis (6 LP)
- 2: Grundzüge der Besteuerung (6 LP)
- 3: Marketing Management (6 LP)
- 4: Organization and Management (6 LP)
- 5: Economics of Entrepreneurship (6 LP)
- 6: Corporate Finance (6 LP)
- 7: Business Analytics and Data Science (6 LP)

#### Bereich B: Volkswirtschaftslehre und Methodische Grundlagen

Es sind Module im Umfang von 18 LP zu wählen. Folgende Module stehen zur Auswahl:

\* Die Universitätsleitung hat die Studienordnung am 19. Juli 2016 bestätigt.

- 8.1: Applied Econometrics (6 LP)
- 8.2: Econometric Methods (12 LP)
- 9: Multivariate Statistical Analysis (6 LP)
- 100: Introduction to Advanced Microeconomic Analysis (6 LP) oder
- 101: Advanced Microeconomic Theory I (PhD-level) (6 LP)
- 102: Introduction to Advanced Macroeconomic Analysis (6 LP) oder
- 103: Advanced Macroeconomic Analysis I (PhD-level) (6 LP)
- 106: Competition Policy (6 LP)
- 161: Game Theory (6 LP)

#### Bereich C: Betriebswirtschaftslehre

Es sind Module im Umfang von 30 LP zu wählen. Die Module sind dem Modulkatalog der Wirtschaftswissenschaftlichen Fakultät zu entnehmen.

#### Bereich D: Wirtschaftswissenschaft

Es sind Module im Umfang von 24 LP aus der Wirtschaftswissenschaftlichen Fakultät zu wählen. Werden in den Bereichen A bis C mehr als 66 LP erfolgreich nachgewiesen, verringert sich der Bereich D entsprechend. Die Module sind dem Modulkatalog der Wirtschaftswissenschaftlichen Fakultät zu entnehmen.

#### Module mit Seminar:

Im fachlichen Wahlpflichtbereich sind mindestens zwei Module mit Seminar nachzuweisen, davon mindestens eines aus dem Angebot der Wirtschaftswissenschaftlichen Fakultät.

#### (c) Überfachlicher Wahlpflichtbereich (10 LP)

Im überfachlichen Wahlpflichtbereich sind Module aus den hierfür vorgesehenen Modulkatalogen anderer Fächer oder zentraler Einrichtungen im Umfang von insgesamt 10 LP nach freier Wahl zu absolvieren.

10 LP können für ein sechswöchiges Vollzeitpraktikum angerechnet werden. Das Praktikum muss innerhalb des Masterstudiums absolviert werden und ist mit einem Arbeitszeugnis und einem Praktikumsbericht nachzuweisen. Nicht angerechnet werden Sprachkurse in der jeweiligen Muttersprache bzw. Amtssprache des Heimatlandes, Deutschkurse für Ausländer und Englischkurse unter C2-Niveau GER.

### **§ 5 Module für den überfachlichen Wahlpflichtbereich anderer Masterstudiengänge**

Für den überfachlichen Wahlpflichtbereich anderer Masterstudiengänge werden folgende Module angeboten:

ÜWP MA-BWL 1: Financial Accounting and Corporate Finance (10 LP)

ÜWP MA-BWL 2: Marketing, Organization and Management (10 LP)

### **§ 6 In-Kraft-Treten**

(1) Diese Studienordnung tritt am Tage nach ihrer Veröffentlichung im *Amtlichen Mitteilungsblatt der Humboldt-Universität zu Berlin* in Kraft.

(2) Diese Studienordnung gilt für alle Studentinnen und Studenten, die ihr Studium nach dem In-Kraft-Treten dieser Studienordnung aufnehmen oder nach einem Hochschul-, Studiengangs- oder Studienfachwechsel fortsetzen.

(3) Für Studentinnen und Studenten, die ihr Studium vor dem In-Kraft-Treten dieser Studienordnung aufgenommen oder nach einem Hochschul-, Studiengangs- oder Studienfachwechsel fortgesetzt haben, gilt die Studienordnung vom 28. Januar 2008 (*Amtliches Mitteilungsblatt der Humboldt-Universität zu Berlin Nr. 2/2008*) übergangsweise fort. Alternativ können sie diese Studienordnung einschließlich der zugehörigen Prüfungsordnung wählen. Die Wahl muss schriftlich gegenüber dem Prüfungsbüro erklärt werden und ist unwiderruflich. Mit Ablauf des 30. September 2019 tritt die Studienordnung vom 28. Januar 2008 außer Kraft. Das Studium wird dann auch von den in Satz 1 benannten Studentinnen und Studenten nach dieser Studienordnung fortgeführt. Bisherige Leistungen werden entsprechend § 110 ZSP-HU berücksichtigt.

**Anlage 1: Modulbeschreibungen**

**Fachlicher Wahlpflichtbereich**

	<b>Bereich A: General Management</b>	<b>Credits</b>
1	Financial Accounting and Analysis	6
2	Grundzüge der Besteuerung	6
3	Marketing Management	6
4	Organization and Management	6
5	Economics of Entrepreneurship	6
6	Corporate Finance	6
7	Business Analytics and Data Science	6

Die Modulbeschreibungen folgender Wahlpflichtmodule sind der fachspezifischen Studienordnung für den Masterstudiengang Volkswirtschaftslehre in der jeweils gültigen Fassung zu entnehmen:

	<b>Bereich B: Volkswirtschaftslehre und Methodische Grundlagen</b>	<b>Credits</b>
	<b>Volkswirtschaft</b>	
100	Introduction to Advanced Microeconomic Analysis oder	6
101	Advanced Microeconomic Theory I (PhD-level)	
102	Introduction to Advanced Macroeconomic Analysis oder	6
103	Advanced Macroeconomic Analysis I (PhD-level)	
106	Competition Policy	6
161	Game Theory	6
	<b>Methodische Grundlagen</b>	
8.1	Applied Econometrics	6
8.2	Econometric Methods	12
9	Multivariate Statistical Analysis	6

	<b>Bereich C: Betriebswirtschaftslehre</b>	<b>Credits</b>
	<b>Accounting Courses</b>	
10	Accounting: Valuation	6
11	Accounting: Advanced Topics and Cases in Accounting	6
12	Accounting: Accounting Theory and Earnings Management	6
13	Accounting: Financial Accounting Research Group	6
14	Accounting: Master's Thesis Seminar Accounting	6
20	Umwandlung von Unternehmen	6
21	Steuerwirkungslehre	6
22	Internationale Unternehmensbesteuerung	6
23	Steuerliche Gewinnermittlung / Umsatzsteuer und Verfahrensrecht	6
24	Master Tax Seminar	6
	<b>Marketing</b>	
30	Customer Analytics and Customer Insights	6
31	Advanced Marketing Modeling	6
32	Seminar Marketing	6
	<b>Management</b>	
40	Personnel Economics	6
41	Advanced Topics in Management	6
42	Incentives in Organizations	6
	<b>Topics in Energy and Network Economics</b>	
45	Financial Contracting	6
46	Network Based Energy Systems	6
47	Competition and Cooperation	6

<b>Entrepreneurship and Innovation</b>		
50	Entrepreneurial and Behavioral Decision Making	6
51	Design of Decision Experiments	6
52	Master Seminar on Entrepreneurship and Innovation	6
<b>Financial Economics</b>		
60	Advanced Corporate Finance	6
61	Private Equity	6
62	Introduction to Financial Economics	6
63	Case Seminar Advanced Corporate Finance	12
64	Master Thesis Seminar Corporate Finance	6
65	Master Thesis Seminar Financial Economics	6
66.1	Advanced Financial Economics – Corporate Finance	6
66.2	Advanced Financial Economics – Asset Pricing	6
<b>Finance</b>		
67	Finanzierungstheorie	6
68	Market Microstructure	6
69	Seminar Topics in Finance	6
200	Selected Topics in Business Administration	6

<b>Bereich D: Wirtschaftswissenschaft</b>		<b>Credits</b>
<b>Methodische Grundlagen</b>		
70	Digital Marketing and Web Analytics	6
71	Seminar Information Systems	6
72	Applied Predictive Analytics	6
73	IT Security and Privacy	6

Die Modulbeschreibungen folgender Wahlpflichtmodule sind der fachspezifischen Studienordnung für den Masterstudiengang Volkswirtschaftslehre in der jeweils gültigen Fassung zu entnehmen:

<b>Bereich D: Wirtschaftswissenschaft</b>		<b>Credits</b>
<b>Volkswirtschaftslehre</b>		
101	Advanced Microeconomic Theory I (PhD-level)	6
103	Advanced Macroeconomic Analysis I (PhD-level)	6
104	Advanced Monetary Economics	6
105	Advanced International Trade: Theory and Empirics	6
107	Decision-Making under Uncertainty	6
108	Empirical Labor Economics	6
109	Information Economics	6
110	Public Economics	6
111	Advanced Labor Economics	6
121	Advanced Macroeconomic Analysis II (PhD-level)	6
122	Topics in Macroeconomics	6
123	Topics in Labor Economics and Macroeconomics	6
130	European Economic History I	6
131	European Economic History II	6
132	Economic History	6
133	Spatial Economics	6
134	From Paul A. Samuelson to Elinor Ostrom - History of Economic Thought in the 20th Century	6
140	Selected Topics in Industrial Organization	6
150	Advanced Microeconomics	6
151	Behavioral Economics	6
152	Empirical Methods in Applied Microeconomics	6
153	Advanced Experimental Economics	6
154	Trust and Reputation	6
155	Advanced Microeconomic Theory II (PhD-level)	6
160	Theory of Incentives	6

162	Topics in Microeconomics	6
170	Social Preferences	6
171	Seminar in Public Economics	6
172	Topics in Public Economics	6
180	Economic Growth	6
190	Emerging Markets	6
201	Selected Topics in Economics	6
	<b>Methodische Grundlagen</b>	<b>Credits</b>
80	Time Series Analysis	6
81	Analysis of Panel Data	6
82	Microeconometrics	6
83	Advanced Econometrics	6
84	Estimation of Treatment Effects	6
85	Econometric Projects	6
86	Selected Topics in Econometrics	6
90	Statistical Programming Languages	6
91	Datenanalyse I	6
92	Datenanalyse II	6
93	Statistics of Financial Markets	6
94	Advanced Methods in Quantitative Finance	6
95	Selected Topics in Finance, Insurance and Mathematical Statistics	6
96	Multivariate Statistics and Non- and Semiparametric Modeling	6
97	Statistical Seminars	6
98	Selected Topics in History of Statistics	6
99	Privatissimum	6
202	Selected Topics in Quantitative Methods	6

Überfachlicher Wahlpflichtbereich (üWP) für andere Masterstudiengänge

	<b>üWP-Module</b>	<b>Credits</b>
ÜWP MA-BWL 1	Financial Accounting and Corporate Finance	10
ÜWP MA-BWL 2	Marketing, Organization and Management	10

**Fachlicher Wahlpflichtbereich**

**Bereich A: General Management**

<b>Modul 1: Financial Accounting and Analysis</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>The students know the objectives, fundamentals and institutions of financial accounting and they are familiar with specific accounting rules under International Financial Reporting Standards (IFRS). They know how to systematically analyze financial statements and are able to value companies based on the insights from financial statement analysis</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Financial Accounting and Analysis	<p><u>2 SWS</u></p> <p><u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation</p>	2 credits, participation	The goal of the course is to present students the basics of financial accounting and financial statement analysis. The course comprises three main parts. The first part deals with the objectives, fundamentals and institutions of financial accounting. The second part focuses on specific accounting rules under International Financial Reporting Standards (IFRS). The third part covers financial statement analysis.
Exercise Financial Accounting and Analysis	<p><u>2 SWS</u></p> <p><u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation</p>	2 credits, participation	Exercises in topics of financial accounting
Final exam	<p><u>60 hours</u> Written exam (90 min) and preparation</p>	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term		



<b>Modul 2: Grundzüge der Besteuerung</b>		<b>Leistungspunkte: 6</b>	
<p><u>Lern- und Qualifikationsziele:</u></p> <p>Die Studierenden besitzen die Kompetenz, Ertragssteuerbelastungen (Einkommen-, Gewerbe- und Körperschaftsteuer), die aus unternehmerischen und privatwirtschaftlichen Aktivitäten resultieren, zu ermitteln. Damit sind die Studierenden in der Lage, unternehmerische bzw. privatwirtschaftliche Aktivitäten unter Berücksichtigung der daraus resultierenden steuerlichen Konsequenzen entsprechend zu strukturieren.</p>			
<p>Fachliche Voraussetzungen für die Teilnahme am Modul bzw. bestimmten Lehrveranstaltungen des Moduls: keine</p>			
Lehrveranstaltungsart	Präsenzzeit Workload in Stunden	Leistungspunkte, Voraussetzung für deren Erteilung	Themen, Inhalte
Vorlesung Grundzüge der Besteuerung	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Grundprinzipien der Besteuerung; Grundzüge des deutschen Unternehmenssteuerrechts (Einkommen-, Körperschaft- und Gewerbesteuer)
Übung Grundzüge der Besteuerung	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Übungsaufgaben zu den Themen der Vorlesung Grundzüge der Besteuerung
Modulabschlussprüfung	<u>60 Stunden</u> Klausur (90 min) und Vorbereitung	2 LP, Bestehen	
Dauer des Moduls	<input checked="" type="checkbox"/> 1 Semester <input type="checkbox"/> 2 Semester		
Beginn des Moduls	<input checked="" type="checkbox"/> WS <input type="checkbox"/> SS		

<b>Modul 3: Marketing Management</b>			<b>Credits: 6</b>
<p><u>Learning objectives:</u></p> <p>The students learn the core principles of marketing management. They understand how marketing affects consumer behavior and firms' outcome measures and learn how consumers respond to marketing activities. The students learn how firms' can understand consumer preferences and how they should respond to consumers' preferences.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Marketing Management	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Theories and strategies of marketing management and the core principles of the marketing-mix
Exercise Marketing Management	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Theories and strategies of marketing management and the core principles of the marketing-mix revisited
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <span style="margin-left: 200px;"><input type="checkbox"/> 2 semester</span>		
Start of module	<input type="checkbox"/> winter term <span style="margin-left: 200px;"><input checked="" type="checkbox"/> summer term</span>		

<b>Modul 4: Organization and Management</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> Students get familiar with fundamental incentive and coordination problems in organizations. They learn how to identify and discuss these problems based on concepts from organizational economics.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Organization and Management	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	firm boundaries, incentive problems within and between firms, incentive provision and performance measurement (explicit and relational contracts, relative performance evaluations, teamwork), methods of internal coordination (budgeting, transfer pricing)
Exercise Organization and Management	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Students deepen their understanding of the topics from the lecture by solving problem sets and discussing additional material
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term		

<b>Modul 5: Economics of Entrepreneurship</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>Master students possess a thorough knowledge of the theoretical and formal aspects of the macroeconomic, microeconomic and psychological foundations of entrepreneurship.          Areas of theoretical competence are, among others: the role of the entrepreneur in the economy, entrepreneurship and economic growth, the value of entrepreneurship, the personality of the entrepreneur, female entrepreneurship, incentives in entrepreneurial teams and venture financing.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Economics of Entrepreneurship	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	theoretical and formal aspects of the macro- and microeconomic aspects of entrepreneurship; psychological foundations of entrepreneurship
Exercise Economics of Entrepreneurship	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	absorption of the lecture content and deepening of knowledge of selected aspects
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 6: Corporate Finance</b>		Credits: 6	
<u>Learning objectives:</u>			
<p>The successful students are knowledgeable about the principles of corporate finance, common financing instruments and their respective financial markets. They are capable of providing financial advice based on information from financial statements and can plan short- and long-term capital needs of a corporation. Upon passing the course, students are familiar with simple capital-structure theories and skilled in applying standard methods of company and project valuation.</p>			
<p>Preconditions: Knowledge of the principals of investments: Time value of money, discounting, net present value, capital asset pricing model (CAPM), efficient-market hypothesis, Markowitz portfolio selection. These concepts are covered in the modules "Grundlagen der Finanzwirtschaft I" and "Grundlagen der Finanzwirtschaft II" (Bachelor)</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Corporate Finance	<u>2 SWS</u> <u>60 hours</u> 25 hours attendance 35 hours literature study and preparation	2 credits, participation	Corporate Securities Financial-Statement Analysis Company and Project Valuation Capital Structure and Payout Policy Long-term and short-term capital Management
Exercise Corporate Finance	<u>2 SWS</u> <u>60 hours</u> 25 hours attendance 35 hours literature study and preparation	2 credits, participation	Exercises in topics of Corporate Finance
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

<b>Modul 7: Business Analytics and Data Science</b>		<b>Credits: 6</b>	
<p><u>Learning Objectives:</u></p> <p>The module is concerned with theories, concepts, and practices to inform and support managerial decision making by means of formal, data oriented methods. Students have the opportunity to develop a variety of skills, including:</p> <p>Students are familiar with the three branches of descriptive, predictive and prescriptive analytics and appreciate the relationships between these streams.</p> <p>Given some data, students are able to select appropriate techniques to summarize and visualize the data so as to maximize managerial insight.</p> <p>Students understand the potential and also the limitations of predictive analytics to aid decision making. They comprehend when and how business applications can benefit from predictive analytics. Given some decision task, they are able to recommend suitable prediction methods.</p> <p>Students are familiar with statistical programming languages. Using standard tools, they can develop basic and advanced prediction models and assess their accuracy in a statistically sound manner.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Business Analytics and Data Science	<u>2 SWS</u> <u>30 hours</u> 25 hours Attendance 5 hours Literature study and preparation	1 credit, participation	Fundamentals of Business Analytics; Prediction methods for regression and classification; Advanced data types: time series, text, survival, and network data
Exercise Business Analytics and Data Science	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation, <i>Special working task</i> (only if MAP is written exam): Completion of a programming task related to business analytics including a written report (ca. 5.000 ZoL)	Further elaboration of lecturing material; Practical PC exercises using statistical programming languages
Final exam	<u>90 Hours</u> Practical assignment: solve real-world modeling problem and document solution in a term paper (ca. 20.000 ZoL) or written exam (90 min)	3 credits, Pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

**Fachlicher Wahlpflichtbereich**

**Bereich C: Betriebswirtschaftslehre**

<b>Modul 10: Accounting: Valuation</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students understand the main methods of financial statement analysis and company valuation. They know how to apply these methods in business practice and how to interpret these methods economically.			
Preconditions: In order to successfully complete this module, students will need a basic understanding of financial accounting and corporate finance.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Valuation	<u>2 SWS</u>  <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Methods of financial statements analysis and company valuation as well as the economic interpretation of these methods
Exercise Valuation	<u>2 SWS</u>  <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass Exam	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 11: Accounting: Advanced Topics and Cases in Accounting</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students are interested in (1) extending their understanding of the institutional details of financial accounting by discussing current advanced topics of practical interest in the area of financial accounting and auditing and (2) gaining theoretical insights into the economic perspectives of accounting.			
Preconditions: In order to successfully complete this module, students will need a thorough understanding of financial accounting (based on HGB as well as IFRS), of financial statement analysis and of group accounting.			
The class will be taught in English or German depending on demand.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar I Advanced Topics in Accounting	<u>1 SWS</u>  <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	Topics include but are not limited to: accounting for lease transactions, accounting for financial instruments, hedge accounting, accounting for stock based compensation, accounting for special purpose entities, special industry accounting, recent regulative changes in standard setting, auditing and corporate governance, valuation based on accounting information, earnings management.
Seminar II Advanced Cases in Accounting	<u>1 SWS</u>  <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	The cases discussed in this seminar encompass a wide variety of subject, ranging from specific problems in accounting measurement over valuation related problems in IPO or merger and acquisitions settings to problems related to the identification of fraudulent earnings management
Final exam	<u>120 hours</u> Term paper (case study) (30,000 ZoL) and preparation	4 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term



<b>Modul 12: Accounting: Accounting Theory and Earnings Management</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students are interested in gaining theoretical insights into the economic perspectives on accounting. It is a very useful module for students interested in doing research in the area of accounting or information-related market regulation.			
Preconditions: In order to successfully complete this module, students will need a basic understanding of accounting concepts but no detailed institutional knowledge. In addition, students need to be familiar with basic concepts of game theory and microeconomics. Some level of familiarity with corporate finance and asset pricing is also helpful.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Accounting Theory and Earnings Management	<u>2 SWS</u>  <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Institutions of accounting; the role of accounting based information from a valuation and from a contracting perspective; accounting and capital market based asset pricing, incentives and earnings management
Exercise Accounting Theory and Earnings Management	<u>2 SWS</u>  <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Exercises in topics of Accounting Theory and Earnings Management
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 13: Accounting: Financial Accounting Research Group</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students are able to understand and critically evaluate current research in the area of financial accounting and auditing.			
Preconditions: Seminar participants are expected to have a sound understanding of accounting, finance and statistics as well as some basic knowledge of econometrics.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
SE (Research Seminar): Introduction to Accounting Research	<u>1 SWS</u> <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation of course and special working task	1 credit, participation	This seminar is targeted at interested students who have an active interest in current financial accounting topics and in cutting-edge financial accounting research. The main objective of this seminar is to introduce eligible students to current research in the area of financial accounting and auditing.
SE (Research Seminar): Methods in Accounting Research	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Literature study and preparation of course and special working task	2 credits, participation, two referee reports (5,000 ZoL each)	In this context, we will provide participants with the necessary skills to comprehend common research design choices and to identify shortcomings of these choices. To achieve this, participants of the seminar will be invited to several lectures, exercises and talks of international guests, which will take place at the institute. Since it is common to discuss the content of these talks beforehand, participants will also be invited to the corresponding discussion meetings at the institute. Each seminar period will last for one academic year and we expect participating students to commit to the full year.
Final exam	<u>90 hours</u> Term paper (referee report) (10,000 ZoL) and preparation	3 credits, pass	
Duration	<input type="checkbox"/> 1 semester		<input checked="" type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term	or	<input checked="" type="checkbox"/> summer term

<b>Modul 14: Accounting: Master's Thesis Seminar Accounting</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students have the research skills to develop and write a master thesis in the area of accounting.			
Preconditions: Seminar participants are expected to have a thorough understanding of accounting, finance and statistics as well as basic knowledge of econometrics.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
SE (Master Thesis Seminar) Accounting: Empirical Methods	<u>1 SWS</u> <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	Students have to develop and conduct a small empirical project (data collection, data analysis, presentation of results). For those students who are not familiar with statistical software, we provide a short introduction into the statistical software package STATA.
SE (Master Thesis Seminar) Accounting: Research Proposal	<u>1 SWS</u> <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	Students have to identify their own research question and develop a research proposal which provides the motivation for the research question and also explains the methodology that the student will be using to address the research question.
Final exam	<u>120 hours</u> Term paper (Research exposé) (30,000 ZöL) and preparation	4 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term	or	<input checked="" type="checkbox"/> summer term

<b>Modul 20: Umwandlung von Unternehmen</b>			<b>Leistungspunkte: 6</b>
<p><u>Lern- und Qualifikationsziele:</u></p> <p>Die Studierenden sind in der Lage, die steuerlichen Folgen im Fall der Umstrukturierung von Unternehmen zu quantifizieren. Sie kennen die Regelungen des Umwandlungssteuergesetzes und verfügen über die Kompetenz, Umstrukturierungsvorgänge steueroptimal zu gestalten.</p>			
<p>Fachliche Voraussetzungen für die Teilnahme am Modul bzw. bestimmten Lehrveranstaltungen des Moduls: Fundierte Kenntnisse der deutschen Einkommen-, Gewerbe- und Körperschaftsteuer sowie der handels- und steuerlichen Gewinnermittlung/Bilanzierung.</p>			
Lehrveranstaltungsart	Präsenzzeit Workload in Stunden	Leistungspunkte, Voraussetzung für deren Erteilung	Themen, Inhalte
Vorlesung Umwandlung von Unternehmen	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Die Besteuerung von Restrukturierungen im deutschen Umwandlungssteuerrecht; Steueroptimale Gestaltung von Umwandlungsvorgängen; Auswirkungen der Besteuerung auf den Unternehmenskauf
Übung Umwandlung von Unternehmen	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Übungsaufgaben zu den Themen der Vorlesung Umwandlung von Unternehmen
Modulabschlussprüfung	<u>60 Stunden</u> Klausur (90 min) und Vorbereitung	2 LP, Bestehen	
Dauer des Moduls	<input checked="" type="checkbox"/> 1 Semester <input type="checkbox"/> 2 Semester		
Beginn des Moduls	<input checked="" type="checkbox"/> Wintersemester <input type="checkbox"/> Sommersemester		

<b>Modul 21: Steuerwirkungslehre</b>			<b>Leistungspunkte: 6</b>
<u>Lern- und Qualifikationsziele:</u>			
Die Studierenden wissen, wie Steuern in die gängigen einzelwirtschaftlichen Entscheidungsmodelle zu integrieren sind und können daher die Wirkungen der Besteuerung auf einzelwirtschaftliche Entscheidungen angeben. Zudem werden die Studierenden in die Lage versetzt, bestehende steuerliche Regelungen und geplante Rechtsänderungen unter betriebswirtschaftlichen Gesichtspunkten kritisch zu würdigen.			
Fachliche Voraussetzungen für die Teilnahme am Modul bzw. bestimmten Lehrveranstaltungen des Moduls: Grundkenntnisse der deutschen Einkommen-, Gewerbe- und Körperschaftsteuer.			
Lehrveranstaltungsart	Präsenzzeit Workload in Stunden	Leistungspunkte, Voraussetzung für deren Erteilung	Themen, Inhalte
Vorlesung Steuerwirkungslehre	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Integration der deutschen Ertragssteuern (Einkommens-, Körperschafts- und Gewerbesteuer) in gebräuchliche betriebswirtschaftliche Entscheidungsmodelle, um die Wirkungen auf die unternehmerische Entscheidung zu analysieren. Der Schwerpunkt liegt dabei auf Auswirkungen der Besteuerung auf die unternehmerische Investitions- und Finanzierungsentscheidung im nationalen und internationalen Kontext.
Übung Steuerwirkungslehre	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Übungsaufgaben zu den Themen der Vorlesung Steuerwirkungslehre
Modulabschlussprüfung	<u>60 Stunden</u> Klausur (90 min) und Vorbereitung	2 LP, Bestehen	
Dauer des Moduls	<input checked="" type="checkbox"/> 1 Semester <input type="checkbox"/> 2 Semester		
Beginn des Moduls	<input type="checkbox"/> Wintersemester <input checked="" type="checkbox"/> Sommersemester		

<b>Modul 22: Internationale Unternehmensbesteuerung</b>		<b>Leistungspunkte: 6</b>	
<u>Lern- und Qualifikationsziele:</u>			
Die Studierenden sind vertraut mit der Ertragsbesteuerung bei grenzüberschreitenden (Unternehmens-) Aktivitäten. Zudem werden die Studierenden in die Lage versetzt, Strukturen im internationalen Unternehmensverbund steueroptimal zu gestalten.			
Fachliche Voraussetzungen für die Teilnahme am Modul bzw. bestimmten Lehrveranstaltungen des Moduls: Kenntnisse der deutschen Einkommen-, Gewerbe- und Körperschaftsteuer.			
Lehrveranstaltungsart	Präsenzzeit Workload in Stunden	Leistungspunkte, Voraussetzung für deren Erteilung	Themen, Inhalte
Vorlesung Internationale Unternehmensbesteuerung	<u>2 SWS</u>  <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Besteuerung von In- und Out-Bound-Investitionen, Doppelbesteuerungsabkommen, Hinzurechnungsbesteuerung, Steueroptimale Investitions- und Finanzierungspolitik
Übung Internationale Unternehmensbesteuerung	<u>2 SWS</u>  <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Die Studierenden vertiefen anhand praxisnaher Beispiele und Fallstudien den Vorlesungsstoff
Modulabschlussprüfung	<u>60 Stunden</u> Klausur (90 min) und Vorbereitung	2 LP, Bestehen	
Dauer des Moduls	<input checked="" type="checkbox"/> 1 Semester		<input type="checkbox"/> 2 Semester
Beginn des Moduls	<input type="checkbox"/> Wintersemester		<input checked="" type="checkbox"/> Sommersemester

<b>Modul 23: Steuerliche Gewinnermittlung / Umsatzsteuer und Verfahrensrecht</b>		<b>Leistungspunkte: 6</b>	
<u>Lern- und Qualifikationsziele:</u>			
Die Studierenden sind in der Lage, den steuerlichen Gewinn eines Unternehmens zu ermitteln und die notwendigen steuerlichen Bilanzen zu erstellen. Zudem sind die Studierenden mit dem Umsatzsteuerrecht vertraut und kennen das steuerliche Verfahrensrecht.			
Fachliche Voraussetzungen für die Teilnahme am Modul bzw. bestimmten Lehrveranstaltungen des Moduls: Kenntnisse im externen und internen Rechnungswesen			
Lehrveranstaltungsart	Präsenzzeit Workload in Stunden	Leistungspunkte, Voraussetzung für deren Erteilung	Themen, Inhalte
Vorlesung Steuerliche Gewinnermittlung	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Steuerbilanzerstellung, Steuerbilanzpolitik, Gesellschafterwechsel, Behandlung von Sacheinlage
Vorlesung Umsatzsteuer und Verfahrensrecht	<u>2 SWS</u> <u>60 Stunden</u> 25 Stunden Präsenzzeit 35 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	2 LP, Teilnahme	Die Studierenden erlernen vor allem anhand von praktischen Beispielen aus der Rechtsprechung sowie aus dem Tagesgeschäft von Unternehmen die Systematik des Umsatzsteuergesetzes unter Vertiefung der Schwerpunkte wie Lieferung, Leistung, Organschaft, Vorsteuerabzug und Vorsteuerberichtigung. Im steuerlichen Verfahrensrecht lernen die Studierenden die Grundzüge der Abgabenordnung und ihre Verschränkung mit dem materiellen Steuerrecht kennen. Dabei liegt die Gewichtung auf dem Steuerbescheid und den Rechtsmitteln, der Festsetzungsfrist und den Änderungsvorschriften. Auch das Steuerstrafrecht und seine Bedeutung für die reguläre Veranlagung werden vermittelt. Das Erlernte wird anhand von Fällen und Fallstudien angewendet und vertieft.
Modulabschlussprüfung	<u>60 Stunden</u> Klausur (120 min) und Vorbereitung	2 LP, Bestehen	
Dauer des Moduls	<input checked="" type="checkbox"/> 1 Semester <input type="checkbox"/> 2 Semester		
Beginn des Moduls	<input checked="" type="checkbox"/> Wintersemester <input type="checkbox"/> Sommersemester		

<b>Modul 24: Master Tax Seminar</b>		<b>Leistungspunkte: 6</b>	
<u>Lern- und Qualifikationsziele:</u> Die Studierenden sind in der Lage, aktuelle steuerliche Fragen wissenschaftlich anzugehen und theoretisch bzw. empirisch fundiert zu beantworten.			
Fachliche Voraussetzungen für die Teilnahme am Modul: Grundkenntnisse der deutschen Einkommen-, Gewerbe- und Körperschaftsteuer.			
Lehrveranstaltungsart	Präsenzzeit Workload in Stunden	Leistungspunkte, Voraussetzung für deren Erteilung	Themen, Inhalte
Seminar Master Tax I	<u>1 SWS</u>  30 Stunden 15 Stunden Präsenzzeit 15 Stunden Vor- und Nachbereitung der Lehrveranstaltungen	1 LP, Teilnahme	Im Rahmen des Seminars setzen sich die Studierenden mit aktuellen Problemfeldern und Steuerreformvorhaben im nationalen und internationalen Kontext auseinander.
Seminar Master Tax II	<u>1 SWS</u>  60 Stunden 15 Stunden Präsenzzeit 45 Stunden Vor- und Nachbereitung der Lehrveranstaltungen und der speziellen Arbeitsleistung	2 LP, Teilnahme Präsentation und Diskussion der Hausarbeit (45 min)	Die Studierenden präsentieren einzelne Themen aktueller Problemfelder und Steuerreformvorhaben im nationalen und internationalen Kontext.
Modulabschlussprüfung	<u>90 Stunden</u> Hausarbeit (30,000 ZoL) und Vorbereitung	3 LP, Bestehen	
Dauer des Moduls	<input checked="" type="checkbox"/> 1 Semester <input type="checkbox"/> 2 Semester		
Beginn des Moduls	<input checked="" type="checkbox"/> Wintersemester <input checked="" type="checkbox"/> Sommersemester		



<b>Modul 30: Customer Analytics and Customer Insights</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>The students learn to identify customer perceptions and learn to evaluate different multivariate techniques to investigate customer perceptions. They learn to estimate customer needs and understand and learn to evaluate different approaches to estimate customer preferences. The students learn ways to estimate consumer willingness to pay for product features and learn how to estimate discrete choice models at the example of choice based conjoint analysis.</p>			
<p>Preconditions: module „Marketing Management“</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Customer Analytics and Customer Insights	<p><u>2 SWS</u></p> <p><u>30 hours</u></p> <p>25 hours Attendance 5 hours Literature study and preparation</p>	1 credit, participation	Concepts and methods for understanding customers need and preferences as the basis for strategic and tactic marketing decision. Special emphasis new product design, measuring customers preferences and conjoint analysis
Exercise Customer Analytics and Customer Insights	<p><u>2 SWS</u></p> <p><u>90 hours</u></p> <p>25 hours Attendance 65 hours Literature study and preparation of course and special working task</p>	3 credits, 4 non-graded written special work performances (each 15,000 Zol, excluding tables and graphs)	Computer-based exercises on applying the course content to marketing data
Final exam	<p><u>60 hours</u></p> <p>Term paper (Written assignment) (20,000 Zol) (excluding tables and graphs) and preparation</p>	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term		

<b>Modul 31: Advanced Marketing Modeling</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>The students learn to empirically estimate the effect of marketing decision on sales, market shares and profits and learn to how to apply discrete choice models to aggregate data. They learn to work with big data sources readily available in firms and necessary for marketing decisions and learn to apply advanced econometric methods to solve marketing problems. The students learn to evaluate marketing activities of firms.</p>			
<p>Preconditions: module "Applied Econometrics" or module "Methoden der Ökonometrie"</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Advanced Marketing Modeling	<u>2 SWS</u> <u>30 hours</u> 25 hours Attendance 5 hours Literature study and preparation	1 credit, participation	quantitative models of consumer behavior, modeling the effects of marketing on market outcomes and firms' profitability
Exercise Advanced Marketing Modeling	<u>2 SWS</u> <u>90 hours</u> 25 hours Attendance 65 hours Literature study and preparation of course and special working task	3 credits, 4 non-graded written special work performances (each 15,000 Zol, excluding tables and graphs)	computer-based exercises and applying the course content to real purchase and transaction data
Final exam	<u>60 hours</u> Term paper (Written assignment) (20,000 Zol, excluding tables and graphs) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 32: Seminar Marketing</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>The students discuss recent topic in marketing science and understand and learn to apply quantitative models in marketing to solve marketing problems.</p>			
<p>Preconditions: module "Advanced Marketing Modeling" or "Customer Analytics and Customer Insights"</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar Marketing I	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Recent topics in quantitative marketing
Seminar Marketing II	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Recent topics in quantitative marketing
Final exam	<u>60 hours</u> Term paper (30,000 Zol, excluding tables and graphs) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

<b>Modul 40: Personnel Economics</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
Students get familiar with advanced problems in personnel economics. They learn how to identify and discuss these problems based on concepts from information economics and principal-agent theory.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Personnel Economics	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Incentive problems under multitasking and job design; delegation of authority; career concerns; human capital investments; social preferences
Exercise Personnel Economics	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, participation presentation (30 min)	Students deepen their understanding of the topics from the lecture by solving problem sets and discussing additional material
Final exam	<u>60 hours</u> Written exam (60 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 41: Advanced Topics in Management</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> Students learn how to identify and analyze current problems in the area of management.			
Preconditions: module "Organization and Management"			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar Advanced Topics in Management I	<u>1 SWS</u> <u>30 hours</u> 15 hours attendance 15 hours literature study and preparation	1 credit, participation	The cases discussed in this seminar encompass a wide variety of subjects, including specific problems from the fields of personnel, managerial, and organizational economics.
Seminar Advanced Topics in Management II	<u>1 SWS</u> <u>60 hours</u> 15 hours attendance 45 hours literature study and preparation of course and special working task	2 credits, participation, presentation (30 min)	Students present their term paper.
Final exam	<u>90 hours</u> Term paper (30,000 ZoL) and preparation	3 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 42: Incentives in Organizations</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> Students get familiar with advanced problems of coordination and incentive provision within and between firms. They learn how to identify and discuss these problems based on concepts from organizational economics and contract theory.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Incentives in Organizations	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Incentive and coordination problems within and between firms: explicit and relational contracting, team problems, hierarchies
Exercise Incentives in Organizations	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, participation presentation (30 min)	Students deepen their understanding of the topics from the lecture by solving problem sets and discussing additional material
Final exam	<u>60 hours</u> Written exam (60 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 45: Financial Contracting</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> The students can use insights from contract theory to analyse financial relations.			
Preconditions: a good background in microeconomics and game theory			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Financial Contracting	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Effort and risk incentives, security design, screening, optimality of debt and equity, moral hazard, signaling through capital structure, recontracting, coordination failure, commitment, control rights, voting rights
Exercise Financial Contracting	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Repetition, deepening and completion of topics from lecture.
Final exam	<u>60 hours</u> Written exam (60 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

<b>Modul 46: Network Based Energy Systems</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> The students can use insights from optimization theory and game theory to understand issues in network based energy systems.			
Preconditions: a good background in microeconomics, industrial organization and game theory			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Network Based Energy Systems	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Energy an overview, network based energy systems: gas and power, reform of the industry, restructuring and access rights, market design, gaming power markets, nodal pricing, zonal pricing, market coupling, strategic investment in international energy transport systems, energy security, investment and third party access, contracts and competition
Exercise Network Based Energy Systems	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Repetition, deepening and completion of topics from lecture.
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		



<b>Modul 47: Competition and Cooperation</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> The students learn models and tools for the analysis of strategic interaction with competitors and 'complementors'.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Competition and Cooperation	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	'Co-opetition' and PARTS, using market power, strategic interaction with competitors and complementors, market entry, commitment, vertical chains and networks, boundaries of the firm.
Exercise Competition and Cooperation	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Repetition, deepening and completion of topics from lecture.
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

<b>Modul 50: Entrepreneurial and Behavioral Decision Making</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> The students know normative and descriptive approaches of decision and game theory and their applications in order to better understand how entrepreneurial and other decisions are made. Being confronted with classroom experiments, students also learn about their own decision tendencies.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Entrepreneurial Decision Making	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	various theoretical aspects of designing decision experiments; critically discussing scientific studies and their experimental design; methodological aspects of experimental analysis
Exercise Entrepreneurial Decision Making	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	absorption of the lecture content and deepening of knowledge of selected aspects
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

<b>Modul 51: Design of Decision Experiments</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
<p>The students have a thorough understanding of the basic scientific requirements of experimentation and experimental design in entrepreneurship, management and other fields. They are in particular familiar with the different methods employed in the field of experimental economics and their respective advantages and disadvantages. Students furthermore know how to critically evaluate and discuss scientific work and how to potentially improve such work. Participants are also capable of designing basic experiments and use the appropriate econometric / statistical tools to evaluate results.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Design of Decision Experiments	<u>2 SWS</u>  <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	various theoretical aspects of designing decision experiments; critically discussing scientific studies and their experimental design; methodological aspects of experimental analysis
Exercise Design of Decision Experiments	<u>2 SWS</u>  <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	absorption of the lecture content and deepening of knowledge of selected aspects
Final exam	<u>60 hours</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 52: Master Seminar on Entrepreneurship and Innovation</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>Students have a deep knowledge of selected aspects of entrepreneurial and behavioral decision making, experimental design and innovation processes. Students know how to address research questions, i.e. develop and apply theory, design the respective experimental design or empirical research. They also understand how to conduct a scientific literature search and know how to write and structure a scientific term paper. Finally, students are able to present their scientific work and to critically discuss it with the audience.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar on fundamental topics in Entrepreneurship and Innovation	<u>1 SWS</u> <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit participation	Fundamental topics in behavioral and/or entrepreneurial decision making and experimental economics
Seminar on specialized topics in Entrepreneurship and Innovation	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Literature study and preparation of course and special working task	2 credits, participation, presentation (30 min) and discussion	Specialized topics in behavioral and/or entrepreneurial decision making and experimental economics
Final exam	<u>90 hours</u> Term paper (45,000 ZoL) and preparation	3 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 60: Advanced Corporate Finance</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students are familiar with advanced models of corporate financial policy, such as capital structure, payout policy, fund raising, corporate governance and risk management. They are able to analyze these corporate financial policies in the context of agency problems and information asymmetries.			
Preconditions: knowledge of the principals of finance theory: Capital asset pricing model (CAPM), efficient market hypothesis, Markowitz portfolio selection, Modigliani-Miller theorem, DCF valuation. These concepts are covered in the modules "Grundlagen der Finanzwirtschaft II" (Bachelor) and "Corporate Finance".			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Advanced Corporate Finance	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Impact of agency costs and information asymmetries on corporate financial policy, such as capital structure, project finance, payout policy, corporate governance, executive compensation, and risk management
Exercise Advanced Corporate Finance	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Exercises in topics of Advanced Corporate Finance
Final exam	<u>60 hour</u> Written exam (90 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 61: Private Equity</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>The successful students will be fluent in the technical terms of the private-equity industry and be knowledgeable about all stages from start-up, fund-raising, investment, operation, portfolio management, up until exit. They will be able to apply state-of-the-art valuation techniques to start-ups, spin-offs, buy-outs, and IPOs. Typical contract designs will be familiar and related to models of agency theory and monitoring. They will have dealt with LBOs and quantified connections between capital structure, firm performance and investment returns. Finally, they will realize how trade-offs covered in other courses re-appear in more pronounced ways in the context of private equity. Based on case studies they will have proven their analytical skills in real-world problems and via implementation exercises have sharpened their quantitative abilities.</p>			
<p>Preconditions: module "Advanced Corporate Finance"</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Private Equity	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Fund raising, deal sourcing; Deal structuring, deal management; Valuation; Exits; Performance measurement; Growth, cycles, welfare
Exercise Private Equity	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Case Studies; Implementation exercises regarding the topics of the lecture
Final exam	<u>60 hours</u> Written exam (60 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

<b>Modul 62: Introduction to Financial Economics</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> The students are introduced to the foundations of financial economics: the term structure of interest rates and risk premia. The course provides a foundation for all other master-level courses in finance. In the exercise sessions, we will work with data, and will discuss the practice of portfolio management and financial advisory.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Introduction to Financial Economics	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Discount factors, the term structure of interest rates, mean-variance theory, portfolio selection, factor pricing models.
Exercise Introduction to Financial Economics	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Exercises that prepare students for the final exam. Empirical analyses Portfolio management and financial advisory: theory and practice
Final exam	<u>60 hours</u> Written exam (60 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term		

<b>Modul 63: Case Seminar Advanced Corporate Finance</b>		<b>Credits: 12</b>	
<u>Learning objectives:</u>			
The students are able to analyze corporate financial decisions in complex, real-world situations, and can use theoretical models to justify their own policy recommendations.			
Preconditions: knowledge of the principals of finance theory: Capital asset pricing model (CAPM), efficient market hypothesis, Markowitz portfolio selection, Modigliani-Miller theorem, DCF valuation. These concepts are covered in the modules "Grundlagen der Finanzwirtschaft II" (Bachelor) and "Corporate Finance".			
The course "Advanced Corporate Finance" must be taken parallel or prior to the case seminar.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
SE (Case Seminar) Advanced Corporate Finance I	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Literature study and preparation	2 credits, participation	This seminar discusses business case studies that relate to the topics covered in "Corporate Finance"
SE (Case Seminar) Advanced Corporate Finance II	<u>2 SWS</u> <u>120 hours</u> 25 hours Attendance 95 hours Literature study and preparation of course and special working task	4 credits, participation, presentation (20 min)	This seminar discusses business case studies that relate to the topics covered in "Advanced Corporate Finance"
Final exam	<u>180 hours</u> Term paper (70,000 – 80,000 ZoL) and preparation	6 credits pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		



<b>Modul 64: Master Thesis Seminar Corporate Finance</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students are familiar with the structure of academic articles and the most frequently used econometric techniques in the area of corporate finance. They are familiar with the requirements for writing a master thesis at the Institute of Corporate Finance.			
Preconditions: modules "Advanced Corporate Finance" and "Case Seminar Advanced Corporate Finance"			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
SE (Master Thesis Seminar) Corporate Finance I	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, participation  presentation (45 min)	This course covers advanced topics in corporate finance, as well as major econometric techniques used in empirical corporate finance research.
SE (Master Thesis Seminar) Corporate Finance II	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, participation  presentation (45 min)	Students present their own research results.
Final exam	<u>60 hours</u> Term paper (30,000 ZoL) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input checked="" type="checkbox"/> summer term

<b>Modul 65: Master Thesis Seminar Financial Economics</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>This seminar is for students who wish to write a master thesis at the institute of financial economics. Most theses will be of an empirical nature. Typically, the first task is replicating a paper based on publicly available data.</p> <p>The students will practice econometric analysis. As a consequence, knowledge of econometrics is essential.</p>			
<p>Preconditions: Students should have successfully completed the module "Introduction to Financial Economics" and "Advanced Corporate Finance".</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
SE (Master Thesis Seminar) Financial Economics I	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, participation presentation (45 min)	Student presentations of papers to-be-replicated and ideas for extensions of the papers.
SE (Master Thesis Seminar) Financial Economics II	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, presentation (45 min)	Student presentations of papers to-be-replicated and ideas for extensions of the papers.
Final exam	<u>60 hours</u> Term paper (30,000 ZoL) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input checked="" type="checkbox"/> summer term

<b>Modul 66.1: Advanced Financial Economics – Corporate Finance</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
Students will acquire in-depth knowledge of the academic corporate-finance literature and scientific methods that they need for conducting their own state-of-the-art academic research.			
Preconditions: module "Introduction to Financial Economics", module "Advanced Corporate Finance"			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar Advanced Financial Economics	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Literature study and preparation of course and special working task	2 credits, participation, presentation (20 min)	Foundations of Corporate Finance Topics in Corporate Finance
Seminar Advanced Financial Economics	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours programming and preparation of course and special working task	2 credits, participation in class, 2-3 assignments (5,000 ZoL)	Financial mathematics Numerical methods Econometric methods
Final exam	<u>60 hours</u> Term paper (20,000 ZoL) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 66.2: Advanced Financial Economics –Asset Pricing</b>			<b>Credits: 6</b>
<u>Learning objectives:</u> The students will become familiar with the foundations of finance, with a focus on asset pricing.			
Preconditions: module "introduction to Financial Economics"			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar Advanced Financial Economics - Asset Pricing	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Literature study and preparation of course and special working task	2 credits, participation, presentation (20 min)	Foundations of financial economics. Topics in asset pricing, portfolio management and market microstructure
Seminar Advanced Financial Economics - Asset Pricing	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Programming and preparation of course and special working task	2 credits, participation in class, 2-3 assignments (5,000 ZoL)	Financial mathematics Numerical methods Econometric methods
Final exam	<u>60 hours</u> Term paper (20,000 ZoL) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 67: Finanzierungstheorie</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u>			
The students know basic decision problems of capital structure of corporations and can evaluate investments with taxes. They are familiar with elementary rules of option pricing and leasing.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Finanzierungstheorie	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Modigliani/Miller Model with taxes; valuation of investments with taxes; agency models dealing with separation of ownership and management; dividend policy; option pricing; financial instruments with option elements; leasing
Exercise Finanzierungstheorie	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	apply the tools of the lecture to solve problems; improve the skills in financial decision making
Final exam	<u>60 hours</u> Written exam (90 minutes) and preparation	2 credits, pass exam	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input type="checkbox"/> winter term		<input checked="" type="checkbox"/> summer term

<b>Modul 68: Market Microstructure</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> The students know basic rules and structures of exchanges. They know about insiders and insider trading.			
Preconditions: basic knowledge equivalent to module "Grundlagen der Finanzwirtschaft I" and module "Grundlagen der Finanzwirtschaft II" (Bachelor)			
Teaching formats	Hours per week, workload in hours	Credits, preconditions for granting	Topics, contents
Seminar Market Micro-structure I	<u>1 SWS</u> <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	basic structures and rules of exchanges for financial instruments; primary and secondary market; auctions and market makers; asymmetric and incomplete information
Seminar Market Micro-structure II	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Literature study and preparation of course and special working task	2 credits, participation term paper (15,000 ZoL)	organized trade at the major exchanges; insiders and insider trading; some experiments dealing with auctions and the stock exchange
Final exam	<u>90 hours</u> Written exam (60 min) and preparation	3 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 69: Seminar Topics in Finance</b>		<b>Credits: 6</b>	
<u>Learning objectives:</u> The students develop their skills in scientific writing and improve the ability of presenting their own work.			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar Finance I	<u>2 SWS</u> <u>30 hours</u> 25 hours Attendance 5 hours Literature study and preparation	1 credit, participation	introduction into scientific writing
Seminar Finance II	<u>2 SWS</u> <u>90 hours</u> 25 hours Attendance 65 hours Literature study and preparation of course and special working task	3 credits, participation Term paper (45,000 – 50,000 ZoL)	own research to complex cases
Final exam	<u>60 hours</u> Oral exam (presentation) (60 min) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term		

<b>Modul 200: Selected Topics in Business Administration</b>		<b>Credits: 6</b>	
<p><u>Learning objectives:</u></p> <p>The students are able to address selected topics in Business Administration.</p> <p>Students choose either a lecture and exercise (with written exam) or a seminar (with term paper).</p>			
<p>Preconditions: none</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture	<u>2 SWS</u> 60 hours 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Current issues in Business Administration
Exercise	<u>2 SWS</u> 60 hours 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Literature review, discussions, applications
Seminar	<u>2 SWS</u> 90 hours 25 hours Attendance 65 hours Literature study and preparation	3 credits, participation, presentation (30 -60 min) and discussion	Current issues in Business Administration
Final exam	<u>Lecture/exercise:</u> 60 hours Written exam (90 min) and preparation	2 credits, pass	
	<u>Seminar:</u> 90 hours Term paper (45,000 ZoL) and preparation	3 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term or <input checked="" type="checkbox"/> summer term		



**Fachlicher Wahlpflichtbereich**

**Bereich D: Wirtschaftswissenschaft**

(In Bereich D können auch Module gewählt werden, die in den Bereichen A bis C nicht gewählt werden.)

<b>Modul 70: Digital Marketing and Web Analytics</b>		<b>Credits: 6</b>	
<p><u>Learning Objectives:</u></p> <p>The module is concerned with theories, practices and technologies in the field of digital marketing and web analytics. Students have the opportunity to develop a variety of skills, including:</p> <p>Students appreciate the state-of-the-art in E-Business and Digital Marketing from a theoretical and practical standpoint. They are familiar with common e-business applications (e.g., SCM, CRM, etc.) and understand the interplay of internet technologies, digital business models and strategy.</p> <p>Students appreciate the internet marketing mix. They are familiar with different digital channels and forms of online marketing communication.</p> <p>Students are familiar with the fundamentals of web controlling to measure the effectiveness of marketing initiatives and, more generally, distill knowledge from web-based data.</p> <p>Students have a basic understanding search engines and their underlying algorithms.</p> <p>Students are familiar with quantitative methods to gather, process, and analyze unstructured, web-based data including text analytics, opinion mining and social network analysis.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Digital Marketing and Web Analytics	<u>2 SWS</u> <u>30 hours</u> 25 hours Attendance 5 hours Literature study and preparation	1 credit, Participation	E-Business strategy and applications; Digital marketing infrastructure and channels; Web controlling; Mining web-based data; Text, sentiment, and social network analysis
Tutorial Digital Marketing and Web Analytics	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, participation, Special working task: presentation of a project topic (ca. 30 min)	The tutorial further elaborates the topics covered in the lecture. Students prepare a presentation related to current and emerging trends in digital marketing and web analytics.
Final exam	<u>90 hours</u> Practical assignment: working on a real-world case study and document solution in a term paper (ca. 20.000 ZoL) or written exam (90 min)	3 credits, Pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

<b>Modul 71: Seminar Information Systems</b>		<b>Credits: 6</b>	
<p><u>Learning Objectives:</u></p> <p>The module is concerned with recent developments and emerging technologies in the field of Information Systems. Students have the opportunity to develop the following skills:</p> <p>Students further develop their knowledge and understanding of the theories, applications and methods of Information Systems.</p> <p>Students are able to critically appraise recent IS trends and developments using established IS theories and practices.</p> <p>Students further develop their ability to conduct scholarly research, concentrating on academic writing, information retrieval and literature analysis.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar Information Systems I	<u>1 SWS</u> <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	Students work in groups of two to three members and prepare a seminar thesis. The thesis relates to a current topic in the scope of IS. Seminar topics vary each year and will be announced in due course before the start of the seminar.
Seminar Information Systems II	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation of course and special working task	2 credits, participation <i>Special working task: presentation of a Term paper and discussion (ca. 30 min)</i>	All papers will be presented and discussed in the seminar sessions.
Final exam	<u>90 Hours</u> Term paper (ca. 30,000 ZoL) and preparation	3 credits, Pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

<b>Modul 72: Applied Predictive Analytics</b>		<b>Credits: 6</b>	
<p><u>Learning Objectives:</u></p> <p>The module give students an opportunity to work on a real-world analytics project challenge related to planning problems in business areas such as marketing, finance, or others. In this scope, students have the opportunity to develop a variety of skills, including:</p> <p>Students further develop their team work and project management abilities.          Students get acquainted with contemporary software packages for data science.          Students are able to develop advanced forecasting models using a variety of techniques from statistics, machine learning, and other domains.          Students advance their knowledge in data integration, preparation, and transformation which allows them to create predictive variables from noisy real-world data sets.</p>			
<p>Preconditions: module "Business Analytics and Data Science"</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar Applied Predictive Analytics I	<u>1 SWS</u> <u>30 Hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	The module involves participating in a real-world forecasting competition such as the annual data mining cup, the ACM KDD cup, or a kaggle challenge. In this scope, students will experience several typical challenges that arise in real-world modeling projects, and develop the necessary skills to overcome these obstacles.
Seminar Applied Predictive Analytics II	<u>1 SWS</u> <u>60 Hours</u> 15 hours Attendance 45 hours Project work	2 credits, Participation; <i>Special working task</i> : project work and presentation of results (ca. 30 min)	As part of the seminar, students will develop an entry for a selected forecasting competition; for example the annual data mining cup. Model development entails preparing noisy real-world data for analysis and statistical programming.
Final exam	<u>90 Hours</u> Term paper (30,000 ZoL) and preparation	3 credits, Pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input type="checkbox"/> winter term		<input checked="" type="checkbox"/> summer term

<b>Modul 73: IT Security and Privacy</b>		<b>Credits: 6</b>	
<p><u>Learning Objectives:</u></p> <p>The module presents an introduction to engineering and management of IT security and privacy in networked organizations. Students have the opportunity to gain knowledge and develop skills in the following areas:</p> <ul style="list-style-type: none"> <li>▪ Security and Privacy Requirements</li> <li>▪ Cryptography</li> <li>▪ Network Protocols</li> <li>▪ System, Network and Web Security</li> <li>▪ Privacy-Enhancing Technologies</li> <li>▪ Security Management</li> </ul>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture IT Security and Privacy	<u>2 SWS</u> <u>30 Hours</u> 25 hours Attendance 5 hours Literature study and preparation	1 credit, participation	There will be a lecture-style introduction to IT Security and Privacy. In parallel, students work together in groups and prepare a seminar thesis. The thesis relates to a current topic or project in the scope of IT Security and Privacy.
Seminar IT Security and Privacy	<u>2 SWS</u> <u>90 Hours</u> 25 hours Attendance 65 hours Literature study and preparation of course and special working task	3 credits, participation, seminar presentation and discussion (ca. 30 min)	Seminar topics vary each year and will be announced in due course before the start of the seminar. All papers will be presented and discussed in the seminar sessions.
Final exam	<u>60 Hours</u> Term paper (ca. 50,000 ZoL) and preparation	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input type="checkbox"/> winter term		<input checked="" type="checkbox"/> summer term

Überfachlicher Wahlpflichtbereich (üWP) für andere Masterstudiengänge:

<b>ÜWP MA-BWL 1: Financial Accounting and Corporate Finance</b>			<b>Credits: 10</b>
<p><u>Learning objectives:</u></p> <p>The students know the objectives, fundamentals and institutions of financial accounting and they are familiar with specific accounting rules under International Financial Reporting Standards (IFRS). They know how to systematically analyze financial statements and are able to value companies based on the insights from financial statement analysis.</p> <p>The successful students are knowledgeable about the principles of corporate finance, common financing instruments and their respective financial markets. They are capable of providing financial advice based on information from financial statements and can plan short- and long-term capital needs of a corporation. Upon passing the course, students are familiar with simple capital-structure theories and skilled in applying standard methods of company and project valuation.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Financial Accounting and Analysis	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	The goal of the course is to present students the basics of financial accounting and financial statement analysis. The course comprises three main parts. The first part deals with the objectives, fundamentals and institutions of financial accounting. The second part focuses on specific accounting rules under International Financial Reporting Standards (IFRS). The third part covers financial statement analysis.
Exercise Financial Accounting and Analysis	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Exercises in topics of financial accounting
Lecture Corporate Finance	<u>2 SWS</u> <u>60 hours</u> 25 hours attendance 35 hours literature study and preparation	2 credits, participation	Corporate Securities Financial-Statement Analysis Company and Project Valuation Capital Structure and Payout Policy Long-term and short-term capital Management
Exercise Corporate Finance	<u>2 SWS</u> <u>60 hours</u> 25 hours attendance 35 hours literature study and preparation	2 credits, participation	Exercises in topics of Corporate Finance

Final exam	<u>60 hour</u> Written exam Financial Accounting and Analysis (90 min) and preparation or Written exam Corporate Finance (90 min) and preparation	2 credits, pass
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester	
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term	

ÜWP MA-BWL 2: Marketing, Organization and Management		Credits: 10	
<p><u>Learning objectives:</u></p> <p>The students learn the core principles of marketing management. They understand how marketing affects consumer behavior and firms' outcome measures and learn how consumers respond to marketing activities. The students learn how firms' can understand consumer preferences and how they should respond to consumers' preferences.</p> <p>Students get familiar with fundamental incentive and coordination problems in organizations. They learn how to identify and discuss these problems based on concepts from organizational economics.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Marketing Management	<u>2 SWS</u> 60 hours 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Theories and strategies of marketing management and the core principles of the marketing-mix
Exercise Marketing Management	<u>2 SWS</u> 60 hours 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Theories and strategies of marketing management and the core principles of the marketing-mix revisited
Lecture Organization and Management	<u>2 SWS</u> 60 hours 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	firm boundaries, incentive problems within and between firms, incentive provision and performance measurement (explicit and relational contracts, relative performance evaluations, teamwork), methods of internal coordination (budgeting, transfer pricing)
Exercise Organization and Management	<u>2 SWS</u> 60 hours 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Students deepen their understanding of the topics from the lecture by solving problem sets and discussing additional material
Final exam	<u>60 hour</u> Written exam Marketing Management (90 min) and preparation or Written exam Organization and Management (90 min) and preparation	2 credits, pass	
Duration	<input type="checkbox"/> 1 semester		<input checked="" type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input checked="" type="checkbox"/> summer term

**Anlage 2: Idealtypischer Studienverlaufsplan<sup>1</sup>**

Nr. d. Moduls	Name oder Kürzel des Moduls	1. Semester	2. Semester	3. Semester	4. Semester
1 2 3 4 5 6 7	<b>General Management</b> Financial Accounting and Analysis Grundzüge der Besteuerung Marketing Management (findet im SoSe statt) Organization and Management Economics of Entrepreneurship (findet im SoSe statt) Corporate Finance Business Analytics and Data Science	18 LP			
100 101 102 103 106 161 8.1 8.2 9	<b>Volkswirtschaftslehre und Methodische Grundlagen</b> Introduction to Advanced Microeconomic Analysis <i>oder</i> Advanced Microeconomic Theory I (PhD-level) Introduction to Advanced Macroeconomic Analysis <i>oder</i> Advanced Macroeconomic Analysis I (PhD-level) Competition Policy Game Theory Applied Econometrics Econometric Methods Multivariate Statistical Analysis	12 LP	6 LP		
	Wahlpflichtmodule		24 LP	30 LP	
	Überfachlicher Wahlpflichtbereich				10 LP
	Masterarbeit				20 LP
LP je Semester		30 LP	30 LP	30 LP	30 LP

<sup>1</sup> Das 3. Semester eignet sich besonders für ein Studium an einer Universität im Ausland. Zur Vereinfachung der Anrechnung der an der ausländischen Universität erbrachten Studienleistungen und Prüfungen wird der vorherige Abschluss eines Learning Agreements empfohlen.



# Fachspezifische Prüfungsordnung für den Masterstudiengang „Betriebs- wirtschaftslehre“

Gemäß § 17 Abs. 1 Ziffer 3 der Verfassung der Humboldt-Universität zu Berlin in der Fassung vom 24. Oktober 2013 (Amtliches Mitteilungsblatt der Humboldt-Universität zu Berlin Nr. 47/2013) hat der Fakultätsrat der Wirtschaftswissenschaftlichen Fakultät am 25. Mai 2016 folgende Prüfungsordnung erlassen:\*

- § 1 Anwendungsbereich
- § 2 Regelstudienzeit
- § 3 Prüfungsausschuss
- § 4 Modulabschlussprüfungen
- § 5 Rücknahme von Prüfungsanmeldungen
- § 6 Abschlussnote
- § 7 Akademischer Grad
- § 8 In-Kraft-Treten

Anlage: Übersicht über die Prüfungen

## § 1 Anwendungsbereich

Diese Prüfungsordnung enthält die fachspezifischen Regelungen für den Masterstudiengang Betriebswirtschaftslehre. Sie gilt in Verbindung mit der fachspezifischen Studienordnung für den Masterstudiengang Betriebswirtschaftslehre und der Fächerübergreifenden Satzung zur Regelung von Zulassung, Studium und Prüfung (ZSP-HU) in der jeweils geltenden Fassung.

## § 2 Regelstudienzeit

Der Masterstudiengang Betriebswirtschaftslehre hat eine Regelstudienzeit von vier Semestern.

## § 3 Prüfungsausschuss

Für die Prüfungsangelegenheiten des Masterstudienganges Betriebswirtschaftslehre ist der Prüfungsausschuss Betriebswirtschaftslehre zuständig. Der Ausschuss wird auf Vorschlag der im Fakultätsrat der Wirtschaftswissenschaftlichen Fakultät vertretenen Gruppen durch den Fakultätsrat für 2 Jahre eingesetzt.

## § 4 Modulabschlussprüfungen

Mündliche Modulabschlussprüfungen werden in Anwesenheit einer sachkundigen Beisitzerin oder eines sachkundigen Beisitzers abgenommen, soweit nicht nach Maßgabe der ZSP-HU zwei Prüferinnen und Prüfer bestellt werden. Die Beisitzerin

oder der Beisitzer beobachtet und protokolliert die Prüfung. Sie oder er beteiligt sich nicht am Prüfungsgespräch und der Bewertung.

## § 5 Rücknahme von Prüfungsanmeldungen

Prüfungsanmeldungen können bis zum Ablauf des dritten Arbeitstages (Montag bis Freitag) vor einem Prüfungstermin oder Beginn einer Bearbeitungszeit ohne Angabe von Gründen zurückgenommen werden. Für die Einhaltung der Fristen sind die Studierenden verantwortlich.

## § 6 Abschlussnote

(1) Die Abschlussnote des Masterstudienganges Betriebswirtschaftslehre wird aus den Noten der Modulabschlussprüfungen des fachlichen Wahlpflichtbereichs und der Note der Masterarbeit, gewichtet nach den gemäß Anlage für die Module ausgewiesenen Leistungspunkten, berechnet. Zur Berechnung der Abschlussnote werden im Fachlichen Wahlpflichtbereich die besten Noten in dem in der Anlage spezifizierten Umfang berücksichtigt. Darüber hinausgehende Noten für Modulabschlussprüfungen bleiben unberücksichtigt.

(2) Modulabschlussprüfungen, die nicht benotet werden oder im Rahmen einer Anrechnung mangels vergleichbarer Notensysteme lediglich als „bestanden“ ausgewiesen werden, sowie die für die entsprechenden Module ausgewiesenen Leistungspunkte werden bei den Berechnungen nach Abs. 1 nicht berücksichtigt.

## § 7 Akademischer Grad

Wer den Masterstudiengang Betriebswirtschaftslehre erfolgreich abgeschlossen hat, erlangt den akademischen Grad „Master of Science“ (abgekürzt „M.Sc.“).

## § 8 In-Kraft-Treten

(1) Diese Prüfungsordnung tritt am Tage nach ihrer Veröffentlichung im *Amtlichen Mitteilungsblatt der Humboldt-Universität zu Berlin* in Kraft.

(2) Diese Prüfungsordnung gilt für alle Studentinnen und Studenten, die ihr Studium nach dem In-Kraft-Treten dieser Prüfungsordnung aufnehmen oder nach einem Hochschul-, Studiengangs- oder Studienfachwechsel fortsetzen.

\* Die Universitätsleitung hat die Prüfungsordnung am 19. Juli 2016 bestätigt.

(3) Für Studentinnen und Studenten, die ihr Studium vor dem In-Kraft-Treten dieser Prüfungsordnung aufgenommen oder nach einem Hochschul-, Studiengang- oder Studienfachwechsel fortgesetzt haben, gilt die Prüfungsordnung vom 28. Januar 2008 (Amtliches Mitteilungsblatt der Humboldt-Universität zu Berlin Nr. 02/2008) übergangsweise fort. Alternativ können sie diese Prüfungsordnung einschließlich der zugehörigen Studienordnung wählen. Die Wahl muss schriftlich gegenüber dem Prüfungsbüro erklärt werden und ist unwiderruflich. Mit Ablauf des 30. September 2019 tritt die Prüfungsordnung vom 28. Januar 2008 außer Kraft. Das Studium wird dann auch von den in Satz 1 benannten Studentinnen und Studenten nach dieser Prüfungsordnung fortgeführt. Bisherige Leistungen werden entsprechend § 110 ZSP-HU berücksichtigt.

**Anlage: Übersicht über die Prüfungen**

**Masterstudiengang Betriebswirtschaftslehre (120 LP)<sup>2</sup>**

Nr. des Moduls	Modul	LP	Fachspezifische Zulassungsvoraussetzungen für die Prüfung	Form, Dauer/ Bearbeitungszeit/Umfang, ggf. Sprache der Prüfung im Sinne des § 108 Abs. 2 ZSP-HU	Benotung
<b>Pflichtbereich (20 LP)</b>					
	Masterarbeit	20	keine	Die Masterarbeit ist innerhalb von 90 Tagen zu erstellen und soll in der Regel einen Umfang von ca. 100.000 -120.000 Zeichen ohne Leerzeichen (ca. 60 Textseiten ohne Anhang) haben.	ja
<b>Fachlicher Wahlpflichtbereich (90 LP) (die 70 LP der bestbenoteten Module gehen in die Benotung ein)</b>					
<b>Es sind Module im Umfang von 18 LP aus dem Bereich A: General Management, 18 LP aus dem Bereich B: Volkswirtschaftslehre und Methodische Grundlagen, 30 LP aus dem Bereich C: Betriebswirtschaftslehre und 24 LP aus dem Bereich D: Wirtschaftswissenschaft zu wählen. Werden in den Bereichen A bis C mehr als 66 LP erfolgreich nachgewiesen, verringert sich der Bereich D entsprechend.</b>					
<b>Bereich A: General Management</b>		<b>18</b>			
1	Financial Accounting and Analysis	6	keine	Written exam (90 min)	ja
2	Grundzüge der Besteuerung	6	keine	Klausur (90 min)	ja
3	Marketing Management	6	keine	Written exam (90 min)	ja
4	Organization and Management	6	keine	Written exam (90 min)	ja
5	Economics of Entrepreneurship	6	keine	Written exam (90 min)	ja
6	Corporate Finance	6	keine	Written exam (90 min)	ja
7	Business Analytics and Data Science	6	keine	Term paper (ca. 20.000 ZoL) or Written exam (90 min)	ja

<sup>2</sup> In den englischsprachigen Modulen wird die Modulabschlussprüfung in englischer Sprache abgenommen.

<b>Bereich B: Volkswirtschaftslehre und Methodische Grundlagen</b>		<b>18</b>			
100	Introduction to Advanced Microeconomic Analysis <u>oder</u>	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
101	Advanced Microeconomic Theory I (PhD-level)	6			
102	Introduction to Advanced Macroeconomic Analysis <u>oder</u>	6	keine		ja
103	Advanced Macroeconomic Analysis I (PhD-level)				
106	Competition Policy	6	keine		ja
161	Game Theory	6	keine		ja
8.1	Applied Econometrics	6	keine		ja
8.2	Econometric Methods	12	keine		ja
9	Multivariate Statistical Analysis	6	keine		ja
<b>Bereich C: Betriebswirtschaftslehre</b> (und Module, die nicht im Bereich A gewählt wurden)		<b>30</b>			
10	Accounting: Valuation	6	keine	Written exam (90 min)	ja
11	Accounting: Advanced Topics and Cases in Accounting	6	keine	Term paper (case study) (30,000 ZoL)	ja
12	Accounting: Accounting Theory and Earnings Management	6	keine	Written exam (90 min)	ja
13	Accounting: Financial Accounting Research Group	6	keine	Term paper (Referee report) (10,000 ZoL)	ja
14	Accounting: Master's Thesis Seminar Accounting	6	keine	Term paper (Research exposé) (30,000 ZoL)	ja
20	Umwandlung von Unternehmen	6	keine	Klausur (90 min)	ja
21	Steuerwirkungslehre	6	keine	Klausur (90 min)	ja
22	Internationale Unternehmensbesteuerung	6	keine	Klausur (90 min)	ja

23	Steuerliche Gewinnermittlung / Umsatzsteuer und Verfahrensrecht	6	keine	Klausur (120 min)	ja
24	Master Tax Seminar	6	keine	Hausarbeit (30,000 ZoL)	ja
30	Customer Analytics and Customer Insights	6	keine	Term paper (Written assignment) (20,000 ZoL)	ja
31	Advanced Marketing Modeling	6	keine	Term paper (Written assignment) (20,000 ZoL)	ja
32	Seminar Marketing	6	keine	Term paper (30,000 ZoL)	ja
40	Personnel Economics	6	keine	Written exam (60 min)	ja
41	Advanced Topics in Management	6	keine	Term paper (30,000 ZoL)	ja
42	Incentives in Organizations	6	keine	Written exam (60 min)	ja
45	Financial Contracting	6	keine	Written exam (60 min)	ja
46	Network Based Energy Systems	6	keine	Written exam (90 min)	ja
47	Competition and Cooperation	6	keine	Written exam (90 min)	ja
50	Entrepreneurial and Behavioral Decision Making	6	keine	Written exam (90 min)	ja
51	Design of Decision Experiments	6	keine	Written exam (90 min)	ja
52	Master Seminar on Entrepreneurship and Innovation	6	keine	Term paper (45,000 ZoL )	ja
60	Advanced Corporate Finance	6	keine	Written exam (90 min)	ja
61	Private Equity	6	keine	Written exam (60 min)	ja
62	Introduction to Financial Economics	6	keine	Written exam (60 min)	ja
63	Case Seminar Advanced Corporate Finance	12	keine	Term paper (70,000 – 80,000 ZoL)	ja
64	Master Thesis Seminar Corporate Finance	6	keine	Term paper (30,000 ZoL)	ja
65	Master Thesis Seminar Financial Economics	6	keine	Term paper (30,000 ZoL)	ja
66.1	Advanced Financial Economics – Corporate Finance	6	keine	Term paper (20,000 ZoL)	ja
66.2	Advanced Financial Economics – Asset Pricing	6	keine	Term paper (20,000 ZoL)	ja
67	Finanzierungstheorie	6	keine	Written exam (90 min)	ja
68	Market Microstructure	6	keine	Written exam (60 min)	ja

69	Seminar Topics in Finance	6	keine	Oral exam (presentation) (60 min)	ja
200	Selected Topics in Business Administration	6	keine	Written exam (90 min) or Term paper (45,000 ZoL)	ja
<b>Bereich D: Wirtschaftswissenschaft</b>		<b>0-24</b>			
<b>Volkswirtschaftslehre</b>					
101	Advanced Microeconomic Theory I (PhD-level)	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
103	Advanced Macroeconomic Analysis I (PhD-level)	6	keine		ja
104	Advanced Monetary Economics	6	keine		ja
105	Advanced International Trade: Theory and Empirics	6	keine		ja
107	Decision-Making under Uncertainty	6	keine		ja
108	Empirical Labor Economics	6	keine		ja
109	Information Economics	6	keine		ja
110	Public Economics	6	keine		ja
111	Advanced Labor Economics	6	keine		ja
121	Advanced Macroeconomic Analysis II (PhD-level)	6	keine		ja
122	Topics in Macroeconomics	6	keine		ja
123	Topics in Labor Economics and Macroeconomics	6	keine		ja
130	European Economic History I	6	keine		ja
131	European Economic History II	6	keine		ja
132	Economic History	6	keine		ja
133	Spatial Economics	6	keine		ja
134	From Paul A. Samuelson to Elinor Ostrom - History of Economic Thought in the 20th Century	6	keine		ja
140	Selected Topics in Industrial Organization	6	keine		ja
150	Advanced Microeconomics	6	keine	ja	
151	Behavioral Economics	6	keine	ja	
152	Empirical Methods in Applied Microeconomics	6	keine		

153	Advanced Experimental Economics	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
154	Trust and Reputation	6	keine		ja
155	Advanced Microeconomic Theory II (PhD-level)	6	keine		ja
160	Theory of Incentives	6	keine		ja
162	Topics in Microeconomics	6	keine		ja
170	Social Preferences	6	keine		ja
171	Seminar in Public Economics	6	keine		ja
172	Topics in Public Economics	6	keine		ja
180	Economic Growth	6	keine		ja
190	Emerging Markets	6	keine		ja
201	Selected Topics in Economics	6	keine		ja
<b>Methodische Grundlagen</b>					
70	Digital Marketing and Web Analytics	6	keine	Term paper (ca. 20.000 ZoL) or Written exam (90 min)	ja
71	Seminar Information Systems	6	keine	Term paper (ca. 30,000 ZoL)	ja
72	Applied Predictive Analytics	6	keine	Term paper (30,000 ZoL)	ja
73	IT Security and Privacy	6	keine	Term paper (ca. 50,000 ZoL)	ja
80	Time Series Analysis	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	Ja
81	Analysis of Panel Data	6	keine		ja
82	Microeconometrics	6	keine		ja
83	Advanced Econometrics	6	keine		ja
84	Estimation of Treatment Effects	6	keine		ja
85	Econometric Projects	6	keine		ja
86	Selected Topics in Econometrics	6	keine		ja
90	Statistical Programming Languages	6	keine		ja
91	Datenanalyse I	6	keine		ja
92	Datenanalyse II	6	keine		ja



93	Statistics of Financial Markets	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
94	Advanced Methods in Quantitative Finance	6	keine		ja
95	Selected Topics in Finance, Insurance and Mathematical Statistics	6	keine		ja
96	Multivariate Statistics and Non- and Semiparametric Modeling	6	keine		ja
97	Statistical Seminars	6	keine		ja
98	Selected Topics in History of Statistics	6	keine		ja
99	Privatissimum	6	keine		ja
202	Selected Topics in Quantitative Methods	6	keine		ja
<b>Überfachlicher Wahlpflichtbereich</b>					
	Im überfachlichen Wahlpflichtbereich sind Module aus den hierfür vorgesehenen Modulkatalogen anderer Fächer oder zentraler Einrichtungen nach freier Wahl zu absolvieren.	10	Die Module werden nach den Bestimmungen der anderen Fächer bzw. zentralen Einrichtungen abgeschlossen. Über die Berücksichtigung der Leistungen entscheidet der Prüfungsausschuss der Wirtschaftswissenschaftlichen Fakultät.		Die Module werden ohne Note berücksichtigt.

**Überfachlicher Wahlpflichtbereich (üWP) für andere Masterstudiengänge**

Nr. des Moduls	Modul	LP	Fachspezifische Zulassungsvoraussetzungen für die Prüfung	Form, Dauer/ Bearbeitungszeit/ Umfang, ggf. Sprache der Prüfung im Sinne des § 108 Abs. 2 ZSP-HU	Benotung
ÜWP MA-BWL 1	Financial Accounting and Corporate Finance	10	keine	Written exam Financial Accounting and Analysis (90 min) <b>or</b> written exam Corporate Finance (90 min)	ja
ÜWP MA-BWL 2	Marketing, Organization and Management	10	keine	Written exam Marketing Management (90 min) <b>or</b> written exam Organization and Management (90 min)	ja