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

Following the resolution passed by the faculty council of the Faculty of Economic Sciences dated 01.02.2017 the presidential board of Georg-August-Universität approved on 07.03.2017 the tenth amendment to the examination and study regulations for the consecutive Master degree programme in 'Finance, Accounting and Taxes' in the version contained in the announcement dated 27.03.2012 (official announcements I no. 10/2012, p. 249), last amended by resolution of the presidential board dated 27.09.2016 (official announcements I no. 52/2016, p. 1410), approved (§ 44 para 1 clause 2 NHG in the version contained in the announcement dated 26.02.2007 (Nds. GVBl. p. 69), last amended by Article 12 of the Act dated 20.12.2016 (Nds. GVBl. Pg. 308); § 37 section 1 clause 3 no. 5 b) NHG, § 44 section 1 clause 3 NHG).

## **Study and examination regulations for the consecutive master's course of study, Finance, Accounting, and Taxes at the University of Göttingen**

### **§ 1 Scope**

(1) The provisions of the "general examination regulations for the bachelor's and master's degree programmes of study as well as other courses and degrees offered by the University of Göttingen" (APO) and the "Framework examination regulations and study regulations for the master's degree programme of study of the Faculty of Economic Sciences" (RPO-MA) in the respective applicable version apply to the consecutive master's degree programme of study in finance, accounting, and taxes.

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

### **§ 2 Aim of the qualification**

<sup>1</sup>Faced with the requirements and changes in the professional world, graduates should acquire the knowledge, skills and methods the business sub-areas of finance, accounting, taxes with a special focus on questions of development and should hence be in a position to produce independent academic work, to critically classify academic insight and to act within a responsible framework in addition to the general aims of the master's programme defined in RPO-MA. <sup>2</sup>They should therefore be equipped to launch a successful professional career or to progress to doctoral studies. <sup>3</sup>Accordingly, the master's degree programme in finance,

accounting, and taxes permits a broad education across all three areas and also the definition of individual focuses, hence providing a highly specialised education. <sup>4</sup>Students shall be enabled to familiarise themselves with the latest specialised developments in the field and also take part in integrated events to acquire the requisite skill to describe and analyse management decisions in respect to all relevant commercial consequences. <sup>5</sup> Thus, they can solve complicated technical problems taking into account the existing interdependencies and understand and analyse more complex correlations between subjects. <sup>6</sup>The graduates are thus well prepared for conceptual, analytical, and management related activities.

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

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

### **§ 4 Structural contents of the master's academic programme and credit requirements**

(1) The 120 credits which must be completed over the standard course length of the master's programme in finance, accounting, taxes of four semesters are comprised as follows:

- |   |      |
|---|------|
| 1. Compulsory part of the programme basic courses |      |
| 24 C  |      |
| 2. Specialization area finance, accounting, taxes | 30 C |
| 3. Project seminar                                | 6 C  |
| 4. Methods area                                   | 6 C  |
| 5. Optional area                                  | 24 C |
| 6. Master's thesis                                | 30 C |

(2) <sup>1</sup>The basic courses impart fundamental knowledge in the areas of finance, accounting and taxes, and expand the knowledge already acquired in a first course of study. <sup>2</sup>These courses form the basis for the optional required courses in the specialization area of finance, accounting, and Taxes as well as for the project seminars. <sup>3</sup>It is recommended that the basic courses be completed within the first two semesters. <sup>4</sup>The "specialization area Finance, Accounting, Taxation" helps to create a special profile in the areas of finance, accounting and taxes. <sup>5</sup>The sub-area project seminar helps to expand knowledge in the sub-sections of finance, accounting and taxes in a seminar course, which deals with an interdisciplinary problem area in a project oriented manner. <sup>6</sup>The area of methods, in particular, serves to expand the knowledge of methods of theoretical, empirical and experimental academic work. <sup>7</sup>In the optional area students can acquire knowledge for creating an individual profile from other areas of economic sciences as well as related fields. <sup>8</sup>Moreover, in this area, it is

possible to choose courses of foreign language training and/or courses for acquiring other key qualifications.

(3) Through a specialization within the framework of a master's degree programme, students are in a position to acquire specific professional qualifications in one or more of the functional areas in finance, accounting, and taxes and/or in one or more institutional fields of application (such as financial services or auditing).

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

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

(6) The following graphic shows a schematic overview of the breakdown of the master's degree programme in finance, accounting, and taxes and includes a proposal for the schedule.

<b>Pflichtbereich Basismodule</b> 12 Credits	<b>Methoden</b> 6 Credits	<b>Wahlbereich</b> 12 Credits	<b>1. Semester:</b> <b>30 Credits</b>
<b>Pflichtbereich Basismodule</b> 12 Credits	<b>Spezialisierungsbereich</b> FRS 12 Credits	<b>Wahlbereich</b> 6 Credits	<b>2. Semester:</b> <b>30 Credits</b>
<b>Projektseminar</b> 6 Credits	<b>Spezialisierungsbereich</b> FRS 18 Credits	<b>Wahlbereich</b> 6 Credits	<b>3. Semester:</b> <b>30 Credits</b>
<b>Master-Arbeit</b> 30 Credits			<b>4. Semester:</b> <b>30 Credits</b>

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

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

(2) <sup>1</sup>It is possible to select either the specialization such as accounting or corporate finance in the double degree programme. <sup>2</sup>Students of the master's programme in finance, accounting

and taxes are eligible to take part in this programme in accordance with the provisions laid down in the following regulations.

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

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

<sup>2</sup>The following documents must be enclosed with the application:

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

(5) <sup>1</sup>Applicants whose mother tongue is not English must demonstrate adequate English language skills. <sup>2</sup>Adequate English language skills should be proven through minimum performance in an internationally accredited test or comparable qualifications:

- a) A proof of academic achievement for at least one Business English course at level C1 and/or UNlcert III in the course of study, based on which the application is made,
- b) Education that was acquired at a school with English as the medium of instruction and is equivalent to the German university entrance qualification,
- c) Two years spent studying at school / university or working abroad in an English-speaking country, not earlier than 5 years before submission of the application for admission,
- d) Written test in "Test of English as a Foreign Language" (TOEFL PBT) with at least 550 points,

- d) Internet-based test in the "Test of English as a Foreign Language" (TOEFL iBT) with at least 79 points,
- f) At least grade B in the "Cambridge Advanced (CAE)" test,
- g) At least grade C in the "Cambridge Proficiency (CPE)" test,
- h) At least 5.5 in the "IELTS" test, or
- i) UNlcert III - certificates and/or proof of the level C1 of the Common European Reference Framework for Languages.

<sup>3</sup>Successful completion of the tests may not be more than three years before receipt of the application for entry and admission.

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

a) The following qualifications for entry shall apply:

- aa) the applicant has already completed the course of study in a technically relevant bachelor's course of study or an equivalent course of study at the time of application or has acquired at least 150 credits;
- bb) the current average grade or the average grade of the previous course of study ascertained from the examination results so far is a minimum of 2.0.

b) Selection of the applicants who are eligible in accordance with the criteria laid down in section 5 a) will take place on the basis of a points scale. This scale will be prepared on the basis of the following criteria:

- aa) Points are awarded to the applicant in accordance with the procedure under § 6 para 2 ZZO-FRS (maximum 90 points).
- bb) If the number of applications for the double degree programme exceed the available places, the selection committee conducts an interview lasting about 15 minutes with every applicant. The interview addresses the motivation of the applicant as well as her/his practical professional knowledge, further technical qualifications and past experiences abroad. The members of the selection committee assess the applicant after conclusion of the interview, as per the degree of aptitude for participation in the double degree programme as per the following scale:

The applicant is	Points
very suited	8 - 10
suited	4 - 7
less suited	1-3
not suitable	0

A record of the essential questions and answers of the interview is to be maintained and signed by the members of the selection committee.

The applications received can be screened in order to shortlist the candidates for the interview at least to twice the number of places to be awarded for the double degree

programme. A ranking list is generated for this purpose in accordance with the procedure under § 6 para 2 ZZO-FRS. In case of identical ranking, all applicants of the highest ranking are allowed to participate.

cc) The points attained as per aa) and bb) are added; in case of similar ranking the grade of the Bachelor's degree or an equivalent degree shall be the deciding factor. If an applicant has been graded as "not suitable" during the course of the interview, an admission to the double degree programme is not possible.

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

1. Compulsory part of the programme - core courses	30 C (24/6)
2. Area of specialization	30 C (18/12)
3. Project seminar	6 C (0/6)
4. Methods area	12 C (6/6)
5. Optional area	12 C (12/0)
6. Master's thesis	30 C (0/30)

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

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

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

(10) Following successful completion of the master's examination, the University of Göttingen awards the university degree Master of Science (M.Sc.) in Business Economics, with minors in either accounting or corporate finance.

(11) <sup>1</sup>Each university will issue a degree certificate for the university degree they award, whereby the two degree certificates are integrated in such a way as to represent one single degree certificate in terms of content. <sup>2</sup>The degree certificate can only be issued in an integrated form. <sup>3</sup>The University of Göttingen issues the degree certificate in the English and the German language with the date of certificate; in addition to stating the degree programme, the degree certificate also specifies the bi-national structure.

(12) <sup>1</sup>The two university degrees can be listed as separate titles. <sup>2</sup>In the event that both university degrees are listed as titles, they shall be connected by a hyphen. <sup>3</sup>The same

applies to the abbreviated form. <sup>4</sup>This does not affect the statutory provisions concerning the listing as titles of foreign university degrees.

## **§ 6 Entry into Force**

(1)<sup>1</sup> This regulation enters into force following its promulgation in the official announcements of the University of Göttingen on 01.04.2012.

(2) At the same time, the examination regulations for the master's degree programme in finance, accounting and taxes in the version announced on 30.03.2010 (Official Announcements no. 7/2010 p. 798), most recently changed by the resolution of the presidential board dated 16.08.2011 (Official Announcements 8/2011 p. 480), as well as the study regulations for the master's degree programme in finance, accounting, and taxes in the version announced on 30.03.2010 (Official Announcements no. 7/2010 p. 804), most recently changed by the resolution of the presidential board dated 16.08.2011 (Official Announcements I no. 8/2011 p. 485), shall be rendered invalid.

(3) <sup>1</sup>Students who commenced their academic programme before these study and examination regulations came into force will be examined exclusively on the basis of these study and examination regulations. <sup>2</sup>This does not apply:

a) In the event that other regulations than those specified in para. 2 apply to individual students on the basis of provisions concerning examination regulations that have been in force to date, and

b) In the event that a bond of trust with a student renders appropriate a different decision on the part of the examination board.

<sup>3</sup>This decision as specified under "b)" is possible especially in cases in which a course examination can be retaken or a compulsory course has been changed substantially or removed. <sup>4</sup>The examination board can draw up general rules for this purpose. <sup>5</sup>Courses and periods of studies completed before these study and examination regulations come into force remain unaffected. <sup>6</sup>Examinations based on regulations valid before these study and examination regulations came into force will be held for the last time in the summer semester of 2014.

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

conducted for the last time in the fourth semester after the amendment coming into force.

<sup>6</sup>On application, students affected by sentence1 shall be examined in general on the basis of the amended regulations.



## Appendix I Course overview

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

### 1. Compulsory part of the programme basic courses (24 credits)

The following basic courses totalling 24 credits must be successfully completed:

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

### 2. Specialization area finance, accounting, taxes (30 credits)

<sup>1</sup>The following five courses totalling 30 credits must be successfully completed.

M.WIWI-BWL.0004	Financial Risk Management, 6 C
M.WIWI-BWL.0005	Accounting for Financial Institutions, 6 C
M.WIWI-BWL.0007	Problems of financial statements of banks as per IFRS, 6 C
M.WIWI-BWL.0008	Derivatives, 6 C
M.WIWI-BWL.0009	Behaviour-oriented Controlling, 6 C
M.WIWI-BWL.0010	Evaluation of company, 6 C
M.WIWI-BWL.0014	Group taxation, 6 C
M.WIWI-BWL.0015	Taxation of companies under the influence of European law, 6 C
M.WIWI-BWL.0018	Analysis of IFRS Financial Statements, 6 C
M.WIWI-BWL.0020	Risk Management and Solvency, 6 C
M.WIWI-BWL.0029	Lecture series -Current questions in Corporate taxation, 6 C
M.WIWI-BWL.0041	Accounting and Capital Market, 6 C
M.WIWI-BWL.0087	Electronic securities trading, 6 C
M.WIWI-BWL.0088	Seminar course IT trends, 6 C
M.WIWI-BWL.0105	Fundamentals of international corporate taxation, 6 C
M.WIWI-BWL.0120	Tax law, 6 C
M.WIWI-BWL.0123	Tax Transfer Pricing, 6 C
M.WIWI-BWL.0128	Seminar course current research in Finance, 6 C
M.WIWI-BWL.0132	Empirical accounting research, 6 C
M.WIWI-BWL.0133	Banking Supervision, 6 C

Moreover, the courses listed in clause 3 can be selected for the specialization area (project seminar), provided the course is not done in the area "project seminar".

### 3. Project seminar (6 credits)

At least one of the following courses totalling 6 credits must be successfully completed:

M.WIWI-BWL.0006	Project seminar in Finance, 6 C
M.WIWI-BWL.0011	Project seminar in Financial controlling, 6 C
M.WIWI-BWL.0016	M&A, Financing and Taxation, 6 C
M.WIWI-BWL.0032	Seminar course in Accounting and Auditing, 6 C
M.WIWI-BWL.0104	Project seminar Electronic Finance, 6 C

#### 4. Methods area (6 credits)

At least one of the following courses totalling 6 credits must be successfully completed:

M.WIWI-QMW.0001	Generalized Linear Models, 6 C
M.WIWI-QMW.0002	Advanced Statistical Inference, 6 C
M.WIWI-QMW.0003	Advanced mathematics: Optimisation, 6 C
M.WIWI-QMW.0004	Econometrics I, 6 C
M.WIWI-QMW.0005	Econometrics II, 6 C
M.WIWI-QMW.0009	Introduction to Time Series Analysis, 6 C
M.WIWI-QMW.0010	Multivariate Statistics, 6 C
M.WIWI-QMW.0012	Multivariate Time Series Analysis, 6 C
M.WIWI-QMW.0013	Applied Econometrics, 6 C
M.WIWI-BWL.0101	Status and methods of empirical research on taxation, 6 C
M.WIWI-BWL.0132	Empirical accounting research, 6 C
M.WIWI-VWL.0001	Advanced microeconomics, 6 C
M.WIWI-VWL.0007	Institutional Economics II: Experimental economic research, 6 C
M.WIWI-VWL.0054	Behavioral Game Theory, 6 C
S.RW.1131a	Fundamentals of Company Law (Partnership Law), 6 C
S.RW.1131b	Fundamentals of Joint Stock Company law, 6 C"

#### 5. Optional area (24 credits)

a. the following five courses with a rating of 24 credits must be successfully completed. It is possible to select one or several of the following offers:

aa. From the courses offered for the master's degree programmes of the Faculty of Economic Sciences with the code M.WIWI, provided the qualifications for entry mentioned there are fulfilled. The courses selected as per numbers 1 to 4 cannot be taken.

ab. From the following list of courses offered by other faculties of the University of Göttingen, provided the requirements mentioned there are fulfilled and the course has not been utilised in this nor the previous course of study:

M.Psy.501	Neuro cognitive basics of social interactions, 6 C
M.Agr.0060	Production, investment and risk in agriculture, 6 C
M.Agr.0092	Taxes and Taxation, 6 C

M.Psy.504	Industrial Psychology, 6 C
M.Psy.505	Financial psychology, 6 C
S.RW.1131a	Fundamentals of Company Law (Partnership Law), 6 C
S.RW.1131b	Fundamentals of Joint Stock Company law, 6 C
S.RW.1132	Competition Law (UWG), 6 C
S.RW.1133	Capital markets and stock exchange law, 6 C
S.RW.1134	Banking and insurance regulation, 6 C
S.RW.1141	Private insurance law, 6 C
S.RW.1229	International and European business law, 6 C
B.Slav.129	Business Russian C1, 6 C

ac. Courses from the languages offered by the university can be selected, provided they are courses, which are for a level equivalent to level B as per the CEFR, and provided the courses have not been done in a course of study already completed. Notwithstanding clause 1, courses relating to English, German as well as the mother tongue of the student are excluded.

ad. Following courses:

SK.GB.01	Social skills: Gender and Diversity in professional practice, 3 C
SK.GB.02	Communication skills: Gender and Diversity skills in communication, 3 C

ae. Courses from the following list of course groups and courses from the central key competency offer of the University of Göttingen, provided the qualifications for entry mentioned there are fulfilled and they have not yet been done in a previous course of study:

Course code	Course group
SK.AS.BK	Courses skills of professional intersection
SK.AS.FK	Courses leadership skills
SK.AS.KK	Courses Communication skills
SK.AS.SK	Courses Social skills
SK.AS.WK	Courses knowledge competence and self competence

b. The credits earned for courses as per ac. to ae. is restricted to a maximum of 10 credits; the credits earned for courses as per a to ae. is restricted to a maximum 6 credits.

c. In the optional area, courses (alternative courses) other than those mentioned can be completed in accordance with the following provisions. The following are required for the consideration of an alternative course:

- ca. A written application to be handed in by the student to the Dean of the Faculty of Economic Sciences before choosing the alternative course;
- cb. Approval by the Dean of Studies or teaching unit offering the alternative course.

The decision on approving the application is made by the Dean of Studies of the Faculty of Economic Sciences. Before passing the decision, the Dean will obtain the opinion of the degree programme tutors on the usefulness of the course replacement in which the student is enrolled. The application can be rejected without giving reasons; there is no legal entitlement for the applying student. The consideration of an already completed course as an alternative course is excluded.

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

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

## Appendix II

### Course overview for students attending the double degree programme with the University of Gent

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

##### a. Compulsory part of the programme Basic courses (24 credits)

The following five courses totalling 24 credits must be successfully completed:

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

##### b. Area of Specialization (18 credits)

Courses totalling at least 18 credits must be successfully taken here in accordance with the following provisions, in case of the specialization in accounting as per provisions in ba, in case of selecting the specialization in corporate finance as per the provisions in bb.

##### ba. Specialization area for the focus on accounting (18 credits)

i. The following course totalling 6 credits should be successfully completed:

F000640	Audit, 6 C
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ii. Courses from the following selection totalling 12 credits must be successfully completed:

F000738	Valuation and Financial Risk Management, 6 C
F000694	Advanced Financial Statement Analysis, 6 C
F710309	Investment Analysis and Portfolio Management, 6 C
F000873	Cases in Corporate Finance, 6C
F000874	Corporate Finance in Practice, 3 C
F000719	Advanced Investment Analysis, 6 C
F000718	Financial Planning, 6 C
F000870	Consolidation, 3 C
F000871	International Standards in Auditing, 3 C
F000872	Accounting in Practice, 3 C

##### bb. Specialization area for the focus on corporate finance (18 credits)

i. The following courses totalling 12 credits should be successfully completed:

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

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

F710309	Investment Analysis and Portfolio Management, 6 C
F000873	Cases in Corporate Finance, 6C
F000874	Corporate Finance in Practice, 3 C

F000719	Advanced Investment Analysis, 6 C
F000718	Financial Planning, 6 C
F000870	Consolidation, 3 C
F000871	International Standards in Auditing, 3 C
F000872	Accounting in Practice, 3 C

**c. Methods area (6 credits)**

Courses totalling at least 6 credits must be successfully taken here in accordance with the following provisions, in case of the specialization in accounting as per provisions in ca, in case of selecting the specialization in corporate finance as per the provisions in cb.

**ca. Methods area for the focus on accounting**

The following course totalling 6 credits should be successfully completed:

F000690	Research Methods in Accounting, 6 C
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**cb. Methods area for the focus on Corporate Finance**

The following course totalling 6 credits should be successfully completed:

F000691	Research Methods in Corporate Finance, 6 C
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**d. Optional area (12 credits)**

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

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

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

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

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

**dc.** Courses from the following languages offered by the Faculty for Economics and Business Administration,

- provided the language was not already completed in the bachelor's degree programme and
- provided Dutch or French is not the mother tongue:

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

F000346	Economic French II, 3 C
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## 2. Second year of study at the University of Göttingen

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

M.WIWI-BWL.0105	Fundamentals of International Company Taxation, 6 C
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### b. Area of Specialization (12 credits)

Courses totalling at least 12 credits must be successfully taken in accordance with the following provisions, in case of the specialization in accounting as per provisions in ba, in case of selecting the specialization in corporate finance as per the provisions in bb.

#### ba. Area of specialization for the focus on accounting (12 credits)

Courses from the following selection totalling 12 credits must be successfully completed:

M.WIWI-BWL.0004	Financial Risk Management, 6 C
M.WIWI-BWL.0005	Accounting for Financial Institutions, 6 C
M.WIWI-BWL.0007	Problems of financial statements of banks as per IFRS, 6 C
M.WIWI-BWL.0008	Derivatives, 6 C
M.WIWI-BWL.0009	Behaviour-oriented Controlling, 6 C
M.WIWI-BWL.0010	Evaluation of company, 6 C
M.WIWI-BWL.0014	Group taxation, 6 C
M.WIWI-BWL.0015	Taxation of companies under the influence of European law, 6 C
M.WIWI-BWL.0018	Analysis of IFRS Financial Statements, 6 C
M.WIWI-BWL.0020	Risk Management and Solvency, 6 C
M.WIWI-BWL.0029	Lecture series -Current questions in Corporate taxation, 6 C
M.WIWI-BWL.0041	Accounting and Capital Market, 6 C
M.WIWI-BWL.0087	Electronic securities trading, 6 C
M.WIWI-BWL.0119	Decision theory and negotiation theory, 6 C
M.WIWI-BWL.0128	Current research in finance, 6 C
M.WIWI-BWL.0133	Banking Supervision, 6 C

#### bb. Area of specialization for the focus on corporate finance (12 credits)

Courses from the following selection totalling 12 credits must be successfully completed:

M.WIWI-BWL.0002	Financial statements as per IFRS, 6 C
M.WIWI-BWL.0005	Accounting for Financial Institutions, 6 C
M.WIWI-BWL.0007	Problems of financial statements of banks as per IFRS, 6 C
M.WIWI-BWL.0008	Derivatives, 6 C
M.WIWI-BWL.0009	Behaviour-oriented Controlling, 6 C
M.WIWI-BWL.0010	Evaluation of company, 6 C
M.WIWI-BWL.0014	Group taxation, 6 C
M.WIWI-BWL.0015	Taxation of companies under the influence of European law, 6 C

M.WIWI-BWL.0029	Lecture series -Current questions in Corporate taxation, 6 C
M.WIWI-BWL.0041	Accounting and Capital Market, 6 C
M.WIWI-BWL.0087	Electronic securities trading, 6 C
M.WIWI-BWL.0119	Decision theory and negotiation theory, 6 C
M.WIWI-BWL.0128	Current research in finance, 6 C
M.WIWI-BWL.0133	Banking Supervision, 6 C

**c. Project seminar (6 credits)**

At least one of the following courses totalling 6 credits must be successfully completed:

M.WIWI-BWL.0006	Project seminar in Finance, 6 C
M.WIWI-BWL.0011	Project seminar in Financial controlling, 6 C
M.WIWI-BWL.0016	M&A, Financing and Taxation, 6 C
M.WIWI-BWL.0032	Seminar course in Accounting and Auditing, 6 C
M.WIWI-BWL.0104	Project seminar Electronic Finance, 6 C

**d. Methods area (6 credits)**

At least one of the following courses totalling 6 credits must be successfully completed:

M.WIWI-QMW.0004	Econometrics I, 6 C
M.WIWI-QMW.0005	Econometrics II, 6 C
M.WIWI-QMW.0009	Introduction to Time Series Analysis, 6 C
M.WIWI-QMW.0010	Multivariate procedure, 6 C
M.WIWI-QMW.0012	Multivariate Time Series Analysis, 6 C
M.WIWI-QMW.0013	Applied Econometrics, 6 C
M.WIWI-BWL.0101	Status and methods of empirical research on taxation, 6 C
M.WIWI-BWL.0119	Decision theory and negotiation theory, 6 C
M.WIWI-VWL.0007	Institutional Economics II: Experimental economic research, 6 C
M.WIWI-VWL.0054	Behavioral Game Theory, 6 C
S.RW.1131a	Fundamentals of Company Law (Partnership Law), 6 C
S.RW.1131b	Fundamentals of Joint Stock Company law, 6 C

**e. Master's thesis**

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