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Faculty of Economic Sciences:

Following the resolution of the Faculty Council of the Faculty of Economic Sciences dated 26.06.2024, the Presidential Board of the Georg-August-Universität approved the twenty-second amendment to the examination and study regulations for the consecutive Master's degree programme "Finance, Accounting and Taxes" on 30.10.2024 in the version published on 27.03.2012 (Official Announcements I no. 10/2012, p. 249), last amended by resolution of the Presidential Board dated 03.04.2023 (Official Announcements I no. 13/2024, p. 241), (§ 44 section 1 sentence 2 NHG in the version published in the announcement dated 26.02.2007 (Nds. GVBl. p. 69), last amended by Article 12 of the Act dated 14.12.2023 (Nds. GVBl. p. 320); § 37 section 1 sentence 3 no. 5 b) NHG, § 44 section 1 sentence 3 NHG).

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

§ 1 Scope

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

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

§ 2 Aim of the qualification

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

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

§ 3 Recommended prior knowledge

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

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

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

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

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

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

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

(4) ¹The coursework and examinations are to be completed in compulsory, compulsory elective and elective modules. ²The module catalogue, which also contains the module overview within the meaning of § 4 section 1 sentence 1 APO, is published separately; it is an integral part of these examination and study regulations. ³The compulsory, compulsory elective and elective modules are bindingly specified in the module catalogue. ⁴Examples of an appropriate structure of the degree programme can be found in the exemplary curricula attached in the appendix.

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

§ 5 Double Degree with the University of Gent

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

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

(3) ¹An aptitude assessment and selection procedure will be carried out for the 5 places allocated per year to the students in the master programme "Finance, Accounting and Taxes". ²The decision is taken by a selection committee; this committee has as voting members, the chairman of the selection committee formed as per the regulations for the qualifications for entry and admission to the Master's degree programme "Finance, Accounting and Taxes" (ZZO-FRS) in the respective valid version, the double degree coordinator and a teaching member of the faculty group of the Faculty of Economic Sciences and in an advisory capacity a member of the students' body. ³The 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) ¹The application for inclusion in the double degree programme must be submitted to the Dean's Office at the Faculty of Economic Sciences by no later than May 15 for a winter semester. ²The 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) ¹Applicants whose mother tongue is not English must demonstrate adequate English language skills. ²Sufficient knowledge of English must be demonstrated with standardised or accredited certificates in accordance with the Common European Framework of Reference for Languages of the Council of Europe (CEFR) or comparable achievements; the following serve as proof:

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

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

- a) have spent at least two years at school, studying or working in an English-speaking country within the last five years prior to receipt of the application for admission,
- b) the successful completion of a degree programme taught entirely in English, or
- c) can provide evidence of an education equivalent to a German university entrance qualification obtained at an English-speaking school.

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

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

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

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

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

The applicant is	Points
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excellently suited	19 - 20
very well suited	15 - 18
well suited	11 - 14
suited	7 - 10
partially suited	3 - 6
barely suited	0 - 2

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

(7) ¹Students 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. ²This results in the following structure of studies (in brackets respectively differentiated as per year of study):

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

³The exact programme structure and the selectable modules can be found in the module directory.

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

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

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

(11) ¹Each 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. ²The degree certificate can only be issued in an integrated form. ³The 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) ¹The two university degrees can be listed as separate titles. ²In the event that both university degrees are listed as titles, they shall be connected by a hyphen. ³The same applies to the abbreviated form. ⁴This does not affect the statutory provisions concerning the listing as titles of foreign university degrees.

§ 6 Entry into Force; Interim regulations

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

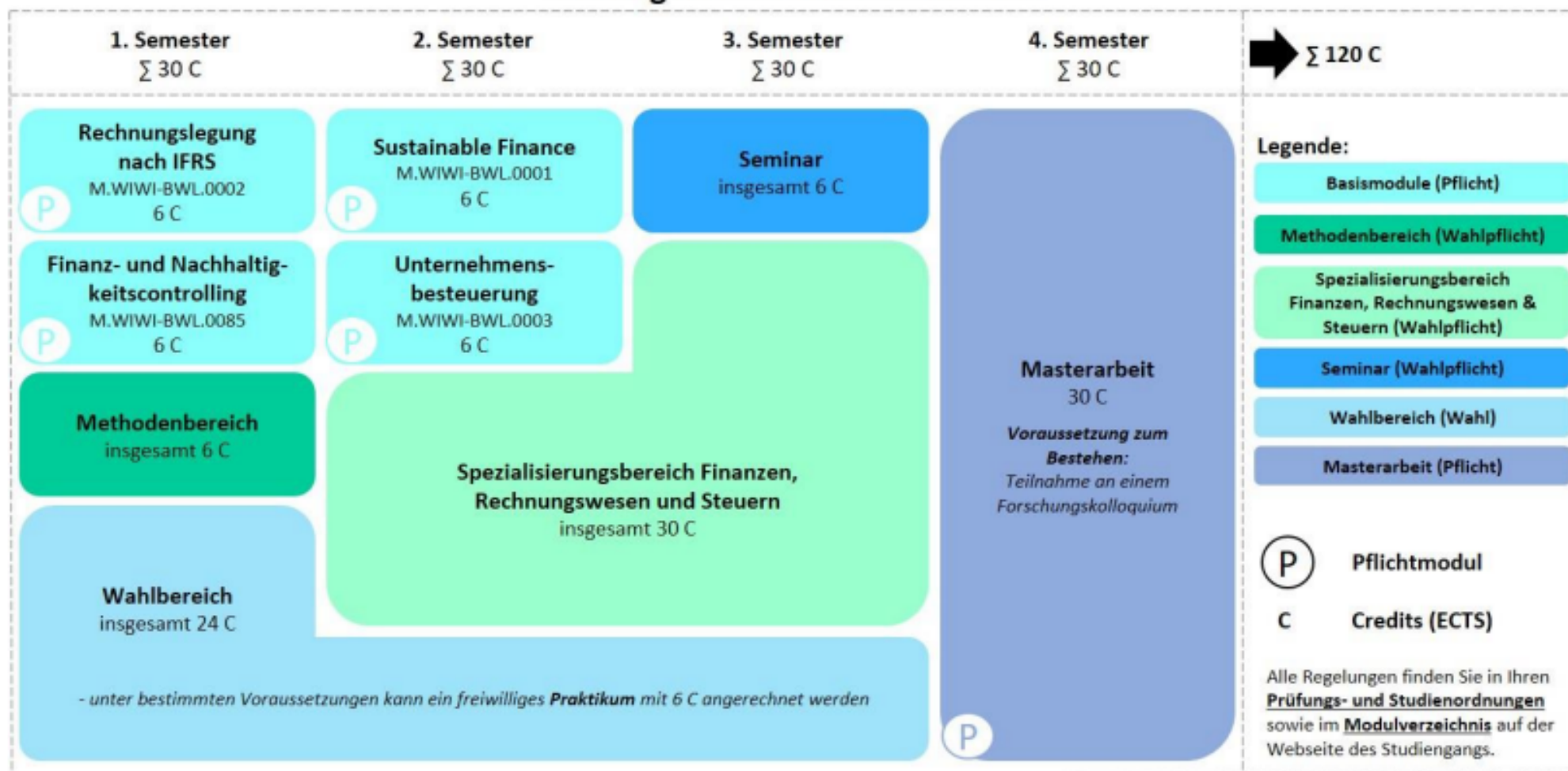
(2) At the same time, the examination regulations for the Master's degree programme "Finance, Accounting and Taxes" in the version published on 30/03/2010 (Official Announcements no. 7/2010 p. 798), most recently changed by the resolution of the Presidential Board dated 16/08/2011 (Official Announcements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

(3) ¹Students 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. ²In the case of pending examinations, this does not apply to module overviews and descriptions, unless the legal entitlements of a student calls for a different decision by the examination board. ³A different decision can be reached especially in cases where an examination can be repeated or a compulsory or elective compulsory module has changed significantly or been cancelled. ⁴The examination board can draw up general rules for this purpose. ⁵Examinations 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. ⁶On application, students affected by sentence¹ shall be examined in general on the basis of the amended regulations.

Appendix: Graphics of the recommended course of study

a) Start of studies in the winter semester

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



b) Start of studies in the summer semester

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

