

Excerpts
of
Module Descriptions
for the consecutive Master's degree program in
Accounting and Finance
Master of Science (M.Sc.)
Fb 3: Business and Law

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For further information, please refer to the German version.

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Module Descriptions

Module 1: National and International Tax Planning

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	<p>Portfolio consisting of:</p> <ol style="list-style-type: none"> 1. Term paper (8 weeks for submission) with a weighting of 50% 2. Oral presentation based on course work (min. 15, max. 30 min.) with a weighting of 30% <p>The examination is passed if at least 50% of the possible number of points has been reached.</p>
Learning outcomes and skills	<p>The students can analyze tax issues in connection with the taxation of companies as well as in the context of international business activities, and derive decisions from this. They are aware of and are able to apply the methods of national and international tax planning. The students are able to independently work out tax issues based on specialist literature and to apply the acquired specialist knowledge to selected case studies and to present them clearly. They are able to describe their scientific and methodical reasoning and approaches. They can discuss tax problems, solutions and approaches with tax specialists.</p>
Module language	German
Module availability	Winter semester

Module 2: Business Valuation and Cost Management

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>The students gain in-depth knowledge of selected methods of business valuation. They are able to assess the suitability of the capitalized earnings value method and the DCF method for their use in company valuations based on the entity and equity approach. Using the theoretical foundation acquired, students can also analyze practical problems of company valuation and develop solutions.</p> <p>The students should be able to:</p> <ul style="list-style-type: none"> • Distinguish between and apply various approaches and methods of cost management within the framework of full cost accounting • Apply different cost management instruments on a partial cost basis in depth and to assess the results critically.
Module language	German
Module availability	Winter semester

Module 3: Financial Reporting and Capital Markets

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	<p>Portfolio consisting of:</p> <ol style="list-style-type: none"> 1. Written examination (60 min.) with a weighting of 50 % 2. Presentation (min. 20, max. 30 min.) with a weighting of 50 % <p>The passing score is 50 % or more of possible points.</p>
Learning outcomes and skills	<p>This course is intended to broaden and intensify the student's knowledge of the accounting setting and relevant rules for companies reporting to the capital market. They have a deep understanding of selected advanced IFRS topics, including</p>

	<p>consolidation methods and accounting for mergers, acquisitions and disposal activities, which are relevant to a broad range of companies.</p> <p>Upon successful completion of the course, the students are able to analyze complex economic events and transactions and relate these to the relevant financial reporting and disclosure, to develop solutions to financial reporting questions and to reflect upon these solutions critically from different viewpoints.</p>
Module language	English
Module availability	Winter semester

Module 4: Financial Econometrics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	<p>Portfolio consisting of:</p> <ol style="list-style-type: none"> 1. Written examination (90 min.) with a weighting of 67 % 2. Computer-based home assignment (submission period 4 weeks) with a weighting of 33 % <p>The passing score is 60 % or more of possible points.</p>
Learning outcomes and skills	<p>The students learn to use financial approaches to develop a statistical model, to apply adequate econometric methods, to use statistical software, to critically examine estimation results and to produce and evaluate forecasts. They are familiar with the econometric tools necessary to bring models and data together and to analyze them optimally.</p> <p>The students develop analytical skills as well as methodological competences in order to implement the complete process from model building to empirical evaluation, to provide answers to practical financial questions from this and to put them into a macroeconomic framework.</p> <p>By completing a home assignment on their own small-scale research project, students learn to apply the methods and the software to real-world questions independently.</p>
Module language	English
Module availability	Winter semester

Module 5: Digital Finance and Investment Analysis

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	<p>Partial examination 1:</p> <p>Written examination (90 min.) with a weighting of 50 %</p> <p>Partial examination 2:</p> <p>Project report (submission period 4 weeks) and presentation (min. 15, max. 30 min.) with a weighting of 50 %</p>
Learning outcomes and skills	<p>Students understand the underlying principles and techniques of different approaches to the financial decision making of corporations and individuals in a social environment with regard to business ethics. They understand the underlying principles and techniques of digital finance and are familiar with current developments.</p> <p>They can apply these principles and techniques to advanced business problems using quantitative research methods and computational tools.</p> <p>The methods-based approach with a strong emphasis on implementation allows students to grasp the scope of the relevant models and strengthens their problem-solving skills.</p> <p>Students also improve their technical skills and systems knowledge by learning elementary programming techniques and advanced functions of software tools.</p> <p>They are able to specify research questions, structure and organize their work on a research problem, implement adequate methods from different fields to solve the</p>

	problem, express their findings in text form and to present and defend them.
Module language	English
Module availability	Winter semester

Module 6: Financial Modelling and Valuation

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Project report (submission period 4 weeks) with presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students are able to select appropriate financial models to solve diverse complex practical business problems. They are able to implement the models using computational tools and popular spreadsheet programs according to accepted standards for systematic, structured, user-friendly and low-risk spreadsheet cash flow modelling, and to automate procedures to obtain the required results.</p> <p>Due to the computational and implementational approach, students are able to take into account the potential and limitations of the applied models. They are able to handle business models and business cases on a professional level, both regarding the quantitative analysis and identification of key financial drivers as well as regarding communication about these topics.</p>
Module language	English
Module availability	Summer semester

Module 7: Data Management

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (90 min.)
Learning outcomes and skills	<p>Students are able to support the implementation of successful BI solutions by defining and communicating requirements in data-driven projects. Requirements definition includes writing specifications for data integration tasks, for the definition of data structures and for the creation of reports thereby supporting the implementation of BI solutions.</p> <p>Students deepen their understanding of relational database concepts by applying modelling techniques (entity relationship modelling) and normalization techniques for the definition of reliable database structures, which form the foundation, e.g., for company reports and dashboards. Additionally, students learn and apply basic data warehouse concepts such as dimensional modelling, DWH architecture types and load processes (ETL).</p> <p>Students acquire basic knowledge on advanced data management topics such as big data file storage, data lakes and in-memory databases.</p>
Module language	English
Module availability	Summer semester

Module 8: Management Accounting and Control

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students are able to explain how different management control elements constitute different configurations and learn how they have to be adapted based on different contingencies such as company size or company strategy. Students are able to describe current trends and developments in management accounting and control as well as explain why they take place, how they advance former theory and practice, and how they can be applied in organizations.
Module language	English
Module availability	Summer semester

Module 9: Research Project

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Project report (submission period 12 weeks) with presentation (min. 45, max. 60 min.)
Learning outcomes and skills	Students are able to combine their skills from different modules and subjects in order to apply them to a complex case study or research project. In particular, they are able to: <ul style="list-style-type: none"> • Work on complex assignments, • Structure and organize assignments independently within a team, • Apply existing skills to a comprehensive task, typically in an unfamiliar environment, • Apply empirical and theoretical methods to specified problems, • Analyze and understand the social implications of their findings, • Prepare results, express them in written form and present them.
Module language	English
Module availability	Summer semester

Module 10: Value-Oriented Corporate Management

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	The students have in-depth knowledge of value-oriented corporate management. They are able to assess traditional and value-oriented key figures with regard to their suitability for company-oriented planning, control and monitoring of management decisions. In this context, the integration of social and ethical objectives into the indicator systems is also discussed. Using the theoretical principles learned, they can also analyze real problems of value-oriented corporate management and develop solutions. The students contribute their own ideas and reflect on current procedures and behavior with regard to the implementation of value-oriented corporate management in practice.
Module language	German
Module availability	Winter semester

Module 11: Business Strategy Consulting

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Term paper (4 weeks for submission) with a presentation (min. 15, max. 30 min.)

Learning outcomes and skills	<p>Students independently develop scientifically sound and application-oriented questions, which they reflect and work on using their theoretical and methodical knowledge.</p> <p>Students can also apply their knowledge and understanding as well as their problem-solving skills in new and unfamiliar situations in a broader or multidisciplinary context.</p> <p>They ensure the implementation of solution processes appropriate for the situation through constructive, conceptual action in a group work setting.</p> <p>Students are able to prepare meaningful reports for specific target groups, present the results and their recommendations for action convincingly and discuss proposed solutions constructively with representatives of the professional field.</p>
Module language	German
Module availability	Winter semester

Module 12: Master-Thesis with Colloquium

ECTS Credits (CP) / Workload (h)	20 / 600
Module examination	Master-Thesis (16 weeks for submission) with a final colloquium (min. 30, max. 45 min.)
Learning outcomes and skills	<p>The Master-Thesis is a supervised final thesis which demonstrates the candidate's ability to apply scientific methods independently within a given period of time and to work on solutions to problems, even in new and unknown environments, on the basis of in-depth and/or specialized knowledge in his or her field of study, to present a summary and to provide scientific argumentation. The Master's thesis must be submitted in writing.</p>
Module language	German
Module availability	Winter and summer semester