Examination Regulations of the Master’s Program

“Mannheim Master in Business Research”

as at 7 June 2018
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In the German language version of these Examination Regulations, this section deals with the subject of gender-neutral language. For the English language version, this is not relevant and therefore omitted. This also applies to the usage of academic degrees and academic titles.

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I. General Provisions

Section 1 – Purpose of the Program of Study

1. The master’s examination marks the proper completion of the master’s program “Mannheim Master in Business Research” (Master of Science). 2. The completion of the master’s examination constitutes the second professional qualification (consecutive degree). 3. The completed master’s examination serves to prove that the student has gained profound knowledge in the field of business administration on the basis of a successfully completed program in Business Administration or a different bachelor’s degree with similar contents. 4. Moreover, students gain profound knowledge of the current state of research of their selected field of business administration and of the respective theoretical, conceptual and practical principles. 5. The business knowledge is systematically supplemented or expanded through interdisciplinary knowledge in another field. 6. Student’s awareness of familiar and unfamiliar questions of their field is raised and they learn to independently conduct high-quality scientific research. 7. They learn to apply methods and analytics of their selected specialization and to demonstrate their abilities in spoken and written academic discourse. 8. Further, students who complete the master’s examination are able to develop their own ideas or apply them in an international career in quantitative methods in academia or in the business world where substantial knowledge is required.

Section 2 – Graduation

1. Based on the completion of the master’s examination, the Business School of the University of Mannheim awards the academic degree “Master of Science” (M.Sc.). 2. In accordance with section 32, the academic degree shall only be used after having received the diploma.

Section 3 – Required Coursework, Structure, and Language of Instruction and Examination

(1) Coursework and examinations within the master’s program total at least 120 ECTS and are obtained in line with the structure of each track:

1. Accounting Track
   a. Methods (24 ECTS credits),
   b. Economics (18-24 ECTS credits),
   c. Accounting (at least 57 ECTS credits),
   d. Master’s Thesis (15 ECTS credits).

2. Finance Track
   a. Methods (40 ECTS credits),
   b. Economics (at least 18-28 ECTS credits),
   c. Finance (at least 37 ECTS credits),
   d. Master’s Thesis (15 ECTS credits).

3. Information Systems Track
   a. Methods (27 ECTS credits),
   b. Information Systems (at least 78 ECTS credits),
   c. Master’s Thesis (15 ECTS credits).

4. Management Track
   a. Methods (at least 18 ECTS credits),
   b. Economics (at least 12-18 ECTS credits),
   c. Management (at least 60 ECTS credits),
   d. Master’s Thesis (24 ECTS credits).

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5. Marketing Track
   a. Methods (at least 47 ECTS credits),
   b. Economics (at least 25 ECTS credits),
   c. Marketing (at least 41 ECTS credits),
   d. Master’s Thesis (15 ECTS credits).

6. Operations Track
   a. Methods (at least 28 ECTS credits),
   b. Economics (at least 25 ECTS credits),
   c. Operations (at least 48 ECTS credits),
   d. Master’s Thesis (24 ECTS credits).

7. Taxation Track
   a. Methods (14-30 ECTS credits),
   b. Economics (at least 25 ECTS credits),
   c. Taxation (at least 50 ECTS credits),
   d. Master’s Thesis (15 ECTS credits).

Students choose their track during the application process. The detailed rules and regulations on the required ECTS credits for each track are specified in the attachment. One ECTS credit corresponds to a workload of 30 hours.

The degree course has a modular structure. A course usually includes technical, topical and coherent units of instruction (modules); the module Master’s Thesis does not include a course. The individual modules are organized by superordinate units (subject areas). The composition of the individual areas and modules is stipulated in the respective tables in the attachment. The remaining content is stipulated in the module catalog of the “Mannheim Master in Business Research” at the University of Mannheim in the respective current valid version. The module catalog is passed by the school council of the Business School. If the attachment or the module catalog refer to other examination regulations or module catalogs, the rules and regulations of said examination regulations and module catalogs apply in line with the rules and regulations of these Examination Regulations.

Modules are taught completely in English. A course that is part of a module is completely taught in English and all coursework and examinations associated with the course as well as the master’s thesis are to be completed in English.

Section 4 – Standard Period of Study, Maximum Period of Study, Change of Tracks

(1) The period of study for the master’s program, during which all coursework and examinations required to pass the master’s examination are to be completed, is four semesters (standard period of study).

(2) All coursework and examinations that must be completed as a part of the master’s examination must be completed within a given time (maximum period of study). The maximum period of study ends three semesters after the standard period of study, at the end of the seventh semester, unless the student is not responsible for having exceeded this time. The student will be notified by the examination committee if he or she has exceeded the deadline; eligibility to take exams is lost in accordance with section 32 subsection 5(3) alternative 2 LHG.

(3) A written request may be submitted to the examination committee to change tracks. The request shall be submitted four weeks after the beginning of the lecture period of the semester in question at the latest. The request is to be granted if the coursework and examinations for the track in question are, under normal circumstances, likely to be completed within the standard period of study determined in section 2. Section 4 sentence 1 shall be taken into account in the decision making process.

(4) If the request is granted in line with section 3, the examinations completed in modules of the former track, which coincide with the respective number in the attachment and the module catalog of the new track,
   1. which have already been passed and graded;
   2. which have not yet been passed, but for which the student is registered (previous examination attempts included),

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are transferred to the new track by virtue of office. Section 9 remains unaffected. 2 The examination processes of the 
exams within the meaning of sentence 1 number 2 shall be completed. 3 The examination process of examinations in 
modules which do not coincide with the respective number in attachment and the module catalog of the new track shall 
be terminated if the request in line with subsection 3 is granted. Modules which have already been passed, but do not 
coincide with the respective number in attachment and the module catalog of the new track are transferred as addi-
tional modules.

(5) 1 The student is responsible for meeting the deadlines listed in these Examination Regulations. 2 The recommended 
degree plan for each track is listed under the respective number in the attachment. 3 If a candidate does not pass the 
master’s examination until the end of his or her sixth semester of the program, the candidate is recommended to seek 
academic advice.

II. Organization and Administration of Examinations, Recognition of Coursework and Examina-
tions

Section 5 – Examination Committee

(1) 1 An examination committee is formed for the “Mannheim Master in Business Research” (M.Sc.) program of the Uni-
versity of Mannheim. 2 It consists of three university teachers of the Business School who are eligible to vote. 3 The 
members of the examination committee are appointed by the school council.

(2) The committee members’ term of office is two years. 2 All members can be reappointed. 3 The committee members’ 
term of office starts at 1 August of each year. 4 If a member of the examination committee retires from his or her posi-
tion before the end of the term of office, a successor is appointed for the remaining term of office.

(3) 1 The examination committee appoints one of its members as chair and one as deputy chair for the term of office. 
2 The chair manages the examination committee.

(4) 1 The examination committee has a quorum if the chair or the deputy chair and at least another member are present. 
2 Decisions require a simple majority of votes of the present members. 4 In the event of a tie, the vote of the chair shall 
decide the matter.

(5) 1 The members of the examination committee are obliged to exercise discretion. 2 If they are not employed in the 
public service, they shall be obliged to exercise discretion by the chair of the examination committee in writing. 3 This 
obligation applies to all examination-related facts and matters

1. that the members were informed about in a non-public meeting and/or that happened to be discussed,
2. that are to be kept secret by law,
3. that were ordered or decided to be kept secret for the public good or in order to protect the legitimate inter-
est of an individual,
4. or that are to be kept secret by their nature.

4 The obligation to exercise discretion continues after the term of office and includes discussion-related documents.

Section 6 – Competences of the Examination Committee

(1) 1 The examination committee makes all decisions regarding these Examination Regulations if no other entity is re-
sponsible. 2 The examination committee enforces the examination regulations. 3 It regularly reports on the developments 
of the study and examination periods as well as on the development of the exam results. 4 The report shall be published 
in an appropriate manner by the university. 5 It may entrust the chair with certain tasks the committee is normally in 
charge of.

1. Appointment of examiners and observers,
2. Decisions on the recognition of coursework and examinations,
3. Decisions on track changes,
4. Decisions on the approval of reasons for de-registration or absence,

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conflict between the English and German text, its structure, meaning or interpretation, the German text, its structure, meaning or 
interpretation shall prevail.
5. Decisions on cheating attempts
6. Decisions on disadvantage compensations,
7. Decisions on the extension of deadlines,
8. Decisions on breaches of procedure,
9. Declaring the failure of the final examination attempt,
10. Declaring the exceeding of an examination deadline,

The resolution may be revoked at any time.

(2) In order to support the examination committee, an office may be established whose staff is mainly in charge of proceedings on behalf of the chair or his or her deputy.

Section 7 - Examiners, Observers and Supervisors

(1) 1 Only university teachers, auxiliary professors (außerplanmäßige Professoren), honorary professors and senior academic staff members (Privatdozenten) as well as those academic members of staff who have been appointed by the President's Office in accordance with section 52 subsection 1(5, 6) LHG, are authorized to administer coursework and examinations. Section 15 subsection 2(1) remains unaffected. 2 A person may only act as an observer if he or she has at least completed a master's degree or an equivalent degree at a higher education institution successfully or is certified by the state in the field of the examination.

(2) Observers have an advisory role in the examination processes.

(3) 1 For oral examinations, the examiner responsible shall bring in a person familiar with the field of study as secretary to take the minutes. 2 This person may act as an observer at the same time in accordance with section 13 subsection 2.

(4) 1 Usually, the teacher responsible for each course is appointed as examiner. 2 The examiner of an examination in the form of a term paper or a similar type of examination is the person who assigned the topics.

(5) 1 Every examiner may make use of one or several assistants for the correction of examinations. 2 The examiner ensures competent evaluation. 3 The examiner may assign further persons as supervisors for term papers or similar types of examinations. 4 Supervisors advise students on any questions to do with completing the examination; the individual performance and the students' self-reliance for the examination shall be maintained.

(6) Examiners, observers, and supervisors are obliged to exercise discretion in accordance with section 5 subsection 5.

Section 8 – Competences of the Student Services

(1) The Student Services are in charge of the administration of the examinations.

(2) In particular, the Student Services

1. determine and announce registration deadlines, examination dates and rooms,
2. announce the names of the examiners and notify them about the examination,
3. receive applications for admission and registrations for (re-sit) examinations from students, unless, according to these Examination Regulations, students register with the examiner.
4. enter the admissions and rejections for examinations into the system,
5. carry out compulsory registration,
6. maintain student examination records,
7. enforce the deadlines specified in these Examination Regulations,
8. are in charge of technical administration of all examinations and coordination of supervision for written examinations,
9. inform students about their examination results,
Section 9 – Recognition of Coursework and Examinations

(1) Coursework and examinations as well as periods of study obtained in degree courses at official or officially recognized higher education institutions in Germany or abroad as well as at public universities of cooperative education ("Berufsakademien") of the Federal Republic of Germany are recognized, provided there is no significant difference between the competences obtained and the coursework or examinations.

(2) 1 For the recognition of coursework, examinations and semesters completed abroad, agreements between the Federal Republic of Germany and other countries need to be taken into account, such as agreements on equivalencies in higher education (equivalency agreements) and agreements within the framework of university partnerships and double degree programs (cooperation agreements). 2 Furthermore, in cases of doubt regarding the equivalency of qualifications, the Central Office for Foreign Education (Zentralstelle für ausländisches Bildungswesen - ZAB) can be consulted.

(3) 1 Skills and qualifications obtained outside of the higher education sector shall be recognized if

1. the requirements for admission to a higher education institution are fulfilled at the time of recognition,
2. the skills and qualifications to be recognized are equivalent to the coursework and examinations to be substituted in terms of content and level, and
3. the criteria for recognition were examined as part of an accreditation.

2 For recognition, the applicant has to prove that the competences he or she acquired outside of the higher education sector are comparable to the coursework and examinations to be substituted in terms of content and level. 3 For the decision on the recognition, the form of instruction shall be considered as well. 4 Skills and qualifications obtained outside of the higher education sector may substitute 50 percent of the master’s program at most. 5 The regulations for the recognition of coursework and examinations at public universities of cooperative education (Berufsakademien) in Germany remain unaffected.

(4) 1 The examination committee decides on the recognition upon written request. 2 It is the student’s responsibility to provide the examination committee with the necessary documents for the recognition of coursework and examinations.

(5) 1 If credits are recognized and the grading systems are similar, the grades shall be transferred according to these Examination Regulations and considered for calculation of the final grade. 2 In order to guarantee a consistent procedure, the examination committee can pass general regulations for the conversion of grades obtained abroad within the limits of the legal provisions. 3 If conversion is impossible because the grading systems differ or the coursework was not graded, the work is simply marked "passed" ("bestanden"). 4 In this case, the coursework or examination will not be included in the final grade. 5 The recognition is indicated in the degree certificate and in the Transcript of Records.

(6) In case the student takes part in an examination at the University of Mannheim even though he or she already obtained the respective qualification elsewhere, he or she automatically waives the right to have the previous qualification recognized.

III. Examination Process

Part 1: Coursework and Examinations

Section 10 – General Provisions; Coursework and Examinations

(1) The examinations that are to be completed as a part of the master’s examination, excluding the master’s thesis, are assigned to the individual courses within the modules.

(2) 1 An examination as defined in these Examination Regulations usually involves completing one or several individual tasks. 4 Group examinations are permitted unless they are incompatible with the actual form of the examination. 2 The final topic of a group examination and the assignment of respective tasks to the students shall be determined by the examiner. 4 In case of group examinations, the individual contribution of each student to the examination shall be
evaluated; it shall be ensured that within the joint assignment of a topic the individual contribution of each group member can clearly be separated and evaluated individually.

(3) Examinations of mandatory modules (mandatory examinations) are stipulated in the attachment. If there are alternatives listed for the mandatory examinations in the Examination Regulations, the responsible examiner decides on the specific examination for the respective semester. The decision according to sentence 2 is announced by the examiner using appropriate means in due time before the examination, usually at the beginning of the lecture period for the respective semester. The examiner is also to communicate this decision to Student Services.

(4) The composition of examinations in the elective modules (elective examinations) as well as the type, form and scope or duration of these examinations and the respective individual tasks are stipulated in the Examinations Regulations in connection with the module catalog.

(5) Examinations or pieces of coursework which have to be successfully completed as a requirement for admission to an examination (required preliminary coursework) as well as additional admission requirements can be defined in the module catalog. If, in the Examination Regulations, reference is made to the examination regulations or the module catalog of a program at a different school at the University of Mannheim, requirements to be fulfilled in order to be admitted to this examination are determined in the respective examination regulations and the module catalog of the respective program.

(6) Written examinations serve to prove the student’s ability to solve a problem by independently applying the common methods of the field in a limited period of time and with a limited amount of authorized material. The examiner determines the authorized material and informs the students about it using appropriate means in due time before the examination.

Section 11 – Registration and Admission to Examinations; Examination Dates

(1) Students need to register for all examinations. It is the students’ responsibility to register for a first attempt at an examination. If a student fails an examination in the first attempt or this attempt or the re-sit examination are deemed not taken, he or she will automatically be registered for the following regular examination date or has to register on his or her own responsibility, depending on the composition of the examination.

(2) A student is only admitted to an examination if he or she

1. is enrolled in the "Mannheim Master in Business Research" (Master of Science) degree program,
2. meets the requirements for the examination in question, having successfully completed any preliminary coursework, and
3. has not lost the eligibility to take exams in the very same program or in a program in a similar field of study, in accordance with the Selection Statutes for the Master’s Program "Mannheim Master in Business Research" in the respective valid version.

Additionally, the regulations of section 15 subsection 3 sentences 2 to 4 apply for admission to the master’s thesis.

(3) It is the student’s responsibility to register for the regular examination date at the Student Services; it is to be done strictly within the registration periods set by the Student Services before taking the examination. Extension of the registration period is possible through Student Services (late registration). After the registration period, a registration can only be withdrawn during the withdrawal period determined by Student Services (withdrawal). Once the withdrawal period has closed, registration for an examination attempt is binding.

(4) If the time of the examination lies before the beginning of the registration period and the student is therefore unable to register at the Student Services before the examination, the student is considered registered as soon as he accepts the task of the examination (participation) from the examiner. In this case, the student is considered admitted by the examiner as soon as he or she is given the task; it is the student’s responsibility to provide the examiner with the information required for admission.

(5) Regarding the student’s registration for the master’s thesis only the regulations of section 15 subsection 3 sentences 2 to 4 apply.

(6) If an examination involves completing a task, the following requirements apply to the registration by the student:

1. In the case of a supervised, written examination:

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a. The regular examination dates for supervised, written examinations shall be at the start of the semester break. The alternate examination dates shall be before the following lecture period begins, or at the latest during the first week. There shall be at least two weeks between announcing results from the examinations taken on the regular dates and the alternate examination dates. The alternate examination dates count for the semester in which the regular dates occurred.

b. Students may decide on their own whether to register for the regular or the alternate examination date for the examinations in the modules CC 501 to 504 as well as BE 510 and BE 511. The remaining examinations must be registered for and taken on the regular examination date of a semester.

c. If an examination is divided into two parts for the regular examination date, the first part is to be taken during the course while the second part is to be taken on the date of the regular examination date as defined in letter a sentence 1. For the alternate examination date both parts are to be taken together.

d. If an examination attempt was failed or deemed not taken, the student is automatically registered for the next examination date, provided the student is eligible for a further examination attempt.

2. In the case of an oral examination or similar form of examination:

a. The regular examination date for oral examinations or similar forms of examinations is during the semester in which the course is taken. It is possible to schedule an alternate examination date in the same semester if the form of the examination allows it. This is not possible for oral examinations conducted during the course.

b. Students can only register for the regular examination date.

c. If an examination attempt was failed or deemed not taken, the student is automatically registered for the next examination date, provided the student is eligible for a further examination attempt.

3. In the case of a term paper or similar form of examination:

a. Students can only register for the regular examination date. The registration is to be completed with the examiner, subsection 3 does not apply, subsection 4 applies accordingly.

b. The assignment of a topic for a term paper or a similar form of examination takes place during the semester in which the respective course is taken.

c. If an examination attempt was failed or deemed not taken, the student is to register for the next examination date of the following semester.

(7) If an examination is made up of several pieces of coursework, the registration according to subsections 3 and 4 is to be completed before the first part of the examination. Additionally, students need to bear in mind:

1. If the examination comprises partial examinations conducted during the course and a written exam, the written exam is to be taken on the regular examination date according to section 6 number 1 letter a sentence 1, all other partial examinations are to be completed before during the course. Students can only register for the regular examination date. The alternate examination date is to take place before the start of the semester or during the first week of the lecture period of the next semester; all examinations taken are to be counted towards the regular examination date, the examination is to comprise other components than the first one. If a student fails a first attempt at an examination or the attempt has been deemed not taken and the student has another attempt, he or she is registered automatically for the next possible examination date.

2. An examination that comprises only components taken during the course, it is to be completed during the course. Students can only register for the regular examination date. If a student fails a first attempt at an examination or the attempt has been deemed not taken and the student has another attempt, he or she needs to retake the examination at the next possible occasion during the course. The student will be automatically registered for the next possible examination date.
Section 12 – Type and Form of Coursework and Examinations

(1) Examinations and coursework are:

1. Examinations as defined in these Examination Regulations are individual tasks that are graded by the examiner with a grade in line with section 16 subsection 2.
2. Coursework as defined in these Examination Regulations is an individual task that is graded by the examiner as either "passed" or "failed".

(2) The types and forms of coursework and examinations are usually:

1. written tasks in the form of exams, term papers and master’s thesis;
2. oral tasks in the form of presentations, participation and oral examinations;
3. practical tasks in the form of case studies and computer simulations or other practical tasks.

Section 13 – Oral Examinations

(1) Oral examinations are conducted by an examiner as an individual assessment in the presence of an observer. Oral examinations shall last at least 15 and no more than 30 minutes. In exceptional cases, oral examinations may be conducted in groups, under the condition that no more than five students are being examined at once. The duration of such an examination shall allow for each student to be examined for at least 15 minutes and no more than 30 minutes.

(2) Minutes from the examination (Ergebnisprotokoll) are to be taken during the main course of the oral examination. The result from this examination, which is to be communicated to the student shortly after its completion, is to be recorded in the minutes. The minutes are to be signed by the examiner, the secretary and the observer (in accordance with subsections 1 and 2) and to be put on file.

Section 14 – Written Examinations

(1) Written examinations shall last at least 45, and no more than 120 minutes.

(2) The preparation period for term papers or similar forms of examinations begins as soon as the student receives the topic from the examiner. The piece of coursework shall be submitted in due time to the examiner as a single hard copy and as a digital data file.

(3) According to the rules of the Business School, the examination committee and examiners are allowed to use software recommended by the school to detect plagiarism in term papers and similar work. For the grading of their work, students shall submit a digital data file and a hard copy of their work to the examiners. In accordance with section 3 subsection 6 of the Data Protection Act of the Land of Baden-Württemberg, the work must be anonymized before using the plagiarism software. When submitting coursework as defined in sentence 1, the student shall submit the following signed declaration:

"I hereby declare that the paper presented is my own work and that I have not called upon the help of a third party. In addition, I affirm that neither I nor anybody else has submitted this paper or parts of it to obtain credits elsewhere before. I have clearly marked and acknowledged all quotations or references that have been taken from the works of others. All secondary literature and other sources are marked and listed in the bibliography. The same applies to all charts, diagrams and illustrations as well as to all Internet resources. Moreover, I consent to my paper being electronically stored and sent anonymously in order to be checked for plagiarism. I am aware that if this declaration is not made, the paper may not be graded."

(4) As a rule, written examinations shall not be conducted in the form of multiple-choice examinations. In exceptional cases with valid reasons, written examinations may be conducted completely or in part as multiple-choice examinations. Should an examination be conducted as multiple-choice throughout, the tasks should allow for reliable examination results. When designing the examination, the examiner shall determine which answers are accepted as correct and how the scoring system works. If, during the assessment of the examination, it turns out that single exercises do not lead to reliable results, they shall not be considered for the calculation of the examination's result. The minimum passing score is to be adjusted accordingly; lowering the passing score shall not have negative implications for candidates. The examination is passed if a student achieves at least the minimum passing score determined before the exam. If a student does not achieve the minimum passing score, he or she might still pass the exam provided his or her perfor-

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Performance was good enough to be among the set minimum rate of students that will pass the exam regardless of the results (pass rate; pass rate + failure rate = 100%). If the examination is only partly multiple-choice, the regulations of this section apply to that part respectively.

(5) Each written examination shall be recorded in the minutes by the examination supervisor. The minutes have to be signed and filed unless the type of examination is not suitable for minutes.

Section 15 – Examination in the Module Master’s Thesis

(1) Only writing the master’s thesis, the student shall prove that he or she has acquired the skills and proficiency to work independently on a problem of his or her field of study employing the scientific methods available within a limited period of time. 2 The master’s thesis contributes to broadening students’ knowledge of a specific field; during the production of the thesis, students link complex issues. 3 They use current research to develop and apply their own ideas. 4 The master’s thesis also encourages effective written communication. 5 Group work is not permitted.

(2) Only a university teacher can act as an examiner for the master’s thesis. 2 The university teacher who assigned the topic of the master’s thesis to the student shall be the examiner. 3 The examiner may assign further persons as supervisors. 4 Supervisors advise students on any questions to do with the production of the master’s thesis; the individual performance and the students’ self-reliance for the thesis shall be maintained.

(3) The student is responsible for registering each attempt of the master’s thesis with the examiner. This also applies if an attempt has been deemed not taken. 2 The examiner ensures that these requirements have been fulfilled before allocating an examination topic to the student. 3 The student is responsible for providing the examiner with the information required; in particular, a Transcript of Records is to be submitted. 4 Once the topic has been issued, registration is binding and the student is admitted to write his or her thesis. 5 The topic of the master’s thesis may be changed once and only during the first six weeks of the preparation period; if the topic is changed in due time, the attempt is deemed not taken.

(4) The examiner determines the topic which is to originate from the subject area named according to the student’s track of study. 2 The student shall be granted the chance to put forward suggestions for a topic. 3 However, no legal right arises to be assigned the suggested topic. 4 Upon written request to the examination committee by the student, the master’s thesis can be completed in a different area provided that the student has passed examinations in this area, the topic relates to business administration and the technical requirements defined by the examiner are met. 5 The topic for the master’s thesis must be set in such a way that allows it to be completed within the preparation period.

(5) The time to complete the master’s thesis is eleven weeks. 2 The preparation period begins once the topic of the master’s thesis has been given to the student. 3 Sections 22 and 23 remain unaffected.

(6) Two hard copies and one digital copy of the master’s thesis shall be submitted to the examiner in due time. The student shall submit a declaration in accordance with section 14 subsection 3 with the master’s thesis. 2 If the master’s thesis is not submitted in due time, it will be graded 5.0 (“nicht ausreichend”).

(7) If the repeat attempt at the master’s thesis is graded “5.0” (“nicht ausreichend”), it shall be passed on to a second examiner, in accordance with subsection 2(1), for grading. 2 If the grades given by the two examiners differ, the grade awarded for the master’s thesis shall be the grade as defined in section 16 subsection 2 which comes closest to the arithmetic average of both individual grades. If in doubt, the better of the two grades is to be awarded. 1 If the grade equals 4.1 or worse, the grade 5.0, “failed”, is awarded.

(8) The topic of the master’s thesis, the date on which the student was issued a topic, the end of the preparation period and the date on which the thesis is to be submitted are to be put on record by Student Services.

(9) The master’s thesis is to be graded within a period of two months.

Section 16 – Grading of Examinations and Coursework, Calculation of Grades for Individual Examinations and Coursework and Module Grades

(1) The grades for individual examinations and pieces of coursework are determined by the respective examiner; section 15 subsection 7 remains unaffected. 2 Assessment is to be completed within four weeks; section 15 subsection 9 remains unaffected. 3 If coursework or an examination is not completed in due time, it is considered “failed” or graded 5.0 (“nicht ausreichend”).

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(2) The following grades may be assigned:

<table>
<thead>
<tr>
<th>Numerical Value</th>
<th>Grade</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0 or 1.3</td>
<td>very good</td>
<td>an excellent performance</td>
</tr>
<tr>
<td>1.7; 2.0 or 2.3</td>
<td>good (&quot;gut&quot;)</td>
<td>a performance which substantially exceeds the average requirements</td>
</tr>
<tr>
<td>2.7; 3.0 or 3.3</td>
<td>satisfactory (&quot;befriedigend&quot;)</td>
<td>a performance corresponding to the average requirements</td>
</tr>
<tr>
<td>3.7 or 4.0</td>
<td>fair (&quot;ausreichend&quot;)</td>
<td>a performance which, in spite of its flaws, suffices to meet the requirements</td>
</tr>
<tr>
<td>5.0</td>
<td>failed (&quot;nicht ausreichend&quot;)</td>
<td>a performance which does not meet the requirements due to considerable flaws</td>
</tr>
</tbody>
</table>

(3) If an examination comprises only one component, the overall examination grade equals the grade of the component.

(4) 1If an examination comprises several components, the overall examination grade equals the grade closest to the weighted average grade calculated using the grades of the components. 2The weighted average grade is calculated to one decimal place; all further decimal places are excluded without rounding. 3The examination grades according to their weighted average are:

<table>
<thead>
<tr>
<th>Numerical Value</th>
<th>Grade</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.0 up to and including 1.1</td>
<td>= 1.0</td>
<td></td>
</tr>
<tr>
<td>above 1.1 and up to and including 1.5</td>
<td>= 1.3</td>
<td></td>
</tr>
<tr>
<td>above 1.5 and up to and including 1.8</td>
<td>= 1.7</td>
<td></td>
</tr>
<tr>
<td>above 1.8 and up to and including 2.1</td>
<td>= 2.0</td>
<td></td>
</tr>
<tr>
<td>above 2.1 and up to and including 2.5</td>
<td>= 2.3</td>
<td></td>
</tr>
<tr>
<td>above 2.5 and up to and including 2.8</td>
<td>= 2.7</td>
<td></td>
</tr>
<tr>
<td>above 2.8 and up to and including 3.1</td>
<td>= 3.0</td>
<td></td>
</tr>
<tr>
<td>above 3.1 and up to and including 3.5</td>
<td>= 3.3</td>
<td></td>
</tr>
<tr>
<td>above 3.5 and up to and including 3.8</td>
<td>= 3.7</td>
<td></td>
</tr>
<tr>
<td>above 3.8 and up to and including 4.0</td>
<td>= 4.0</td>
<td></td>
</tr>
<tr>
<td>4.1 or worse</td>
<td>= 5.0</td>
<td></td>
</tr>
</tbody>
</table>

4The weighting of individual examination and coursework components for the calculation of the respective grade are determined in the module catalog.

(5) The module grade equals the examination grade.

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Section 17 – Passing Examinations and Modules, Obtaining ECTS Credits

(1) 1An examination comprising only one component is passed if the grade 4.0 ("fair"), or better is awarded or if the examination was “passed”. 2An examination comprising several components is passed if the examination grade calculated in line with section 16 subsection 4 equals 4.0, “fair”, or better. 3The examination process ends when the examination is passed.

(2) A module is passed if the respective module examination is passed.

(3) The module examination must be passed for ECTS credits to be awarded.

Section 18 – Failing and Redoing Coursework or Retaking Examinations (including Examinations and Preliminary Coursework), Failing the Final Examination Attempt

(1) Failed pieces of coursework or examinations are those which have been graded “5.0” (“nicht ausreichend”) or which are considered “failed” (“nicht bestanden”) or graded “5.0” (“nicht ausreichend”).

(2) If an examination consists of one piece of coursework or one examination, it is considered “failed” (“nicht bestanden”) if said piece of coursework or examination has been failed. If an examination consists of several pieces of coursework or examinations, it is considered “failed” (“nicht bestanden”) if the assigned grade calculated in line with section 16 subsection 4 is 5.0 (“nicht ausreichend”).

(3) Coursework or examinations which were done as a requirement for an examination and subsequently failed may be repeated. Failing a related examination in the same semester usually means that the preliminary coursework must be redone and passed. 3The examiner of the retake examination decides on exceptions upon request of a student. 4The request is to be submitted in due time and before the examination concerned takes place, otherwise the preliminary coursework is to be redone.

(4) Failed examinations may generally be retaken once (re-sit examination). If a student fails the first re-sit of an examination in the Methods or Economics subject areas or in the subject area named according to his or her track of study, which is specified as mandatory in the annex, he or she can take a second re-sit examination (extra chance). This extra chance is valid for only two examinations over the course of the master’s program.

(5) When retaking an examination consisting of several components, all examination components are to be retaken.

(6) The failure of an examination is final if the last available attempt at the examination was not passed. Failing the final attempt at an examination terminates the examination process. If a student fails his or her final attempt at a mandatory examination, the examination committee notifies him or her, in writing, that the respective mandatory examination has been failed and cannot be re-taken; the student loses his or her eligibility to take exams in accordance with section 32 subsection 5 (3.1) LHG. If the student fails his or her final attempt at an elective examination, the examination committee does not issue a notification; the student does not lose his or her eligibility to take exams in accordance with section 32 subsection 5 (3.1) LHG.

(7) It is not possible to retake an examination that has already been passed.

Section 19 – Breaches of Procedure

(1) The examination committee may remedy disturbances of the examination procedure or other breaches of procedure by virtue of office or upon request from a student by deciding on appropriate measures or orders. In particular, the examination committee may order that coursework or examinations shall be retaken by all or by individual students or, in case the principle of equal opportunities was violated, grant an extension or impose another appropriate measure of compensation.

(2) Any disturbances are to be reported immediately by the affected student during a written or oral examination:

1. in case of a written examination to the supervisor,
2. in case of an oral examination to the examiner and
3. in case of any other type of examination to the responsible examiner.

2Any other kinds of breaches of procedure are to be reported by the affected student in due time as soon as the student takes note of a particular breach of procedure. 3The reports according to sentences 1 and 2 shall be entered into the
examination minutes. 4 If the disturbances of the examination procedure or any other kind of breaches of procedure relevant to the evaluation of the respective examination are not reported in due time, they are deemed insignificant.

(3) 1 If the examination committee did not take measures of compensation in accordance with subsection 3 for a disturbance that occurred during an examination and was reported without delay or for other breaches of procedure, or those measures were inadequate, the student shall address his or her request for the necessary measures of compensation to the examination committee in writing immediately after the examination. If the examination consisted of several parts, the request shall be made immediately after the relevant part of the examination. 2 The request shall not contain any conditions. 3 If the disturbances of the examination procedure or any other kind of breaches of procedure relevant to the evaluation of the respective examination are not reported in due time, they are deemed insignificant.

Section 20 – Access to Examination Records

(1) Provided that the examination papers have not been returned to the student, he or she shall be granted access to his or her written examinations upon written request submitted within an appropriate period of time. This includes the written examination, the respective evaluation(s) of the examiner(s) and the minutes of each examination.

(2) 1 The request has to be submitted to the chair or the Student Services within one year of receiving the result of the respective examination. 2 They decide on the time and place for accessing the examination records.

Part 2: Disadvantage Compensation

Section 21 – Extension of Examination Deadlines

(1) The examination deadlines as well as the deadlines to take examinations and complete coursework in order to complete the program shall be extended by the examination committee upon written request from a student, which is submitted in due time, if the respective student is in need of an extension due to special conditions he or she is not responsible for. The examination committee shall grant individual extensions based on case by case decisions.

(2) 1 In particular, this applies to students
   1. with children, or
   2. with a relative in need of care within the meaning of section 7 subsection 3 of the Caregiver Leave Act (PflegeZG), and
   3. with a disability, or
   4. with a chronic illness
   if the situation resulting from the aforementioned special conditions requires an extension of the examination deadlines. 2 The same applies to students who are eligible for periods of protection in accordance with the respective section 3 subsection 1, section 1 and 2 of the Maternity Protection Act (MuSchG).

(3) 1 A request in accordance with subsection 1 shall be promptly submitted as soon as the student is aware of the circumstances demanding an extension of examination deadlines. 2 If the request is not made in due time in accordance with sentence 1, the extension shall only be granted if additional requirements according to section 32 of the Administrative Procedure Act of Baden-Württemberg (LVwVfG) are met.

(4) 1 The student requesting the extension is responsible for producing adequate proof. 2 If there are significant changes to the personal situation of the student, particularly any changes that would result in a lapse of entitlement to the extension, the student is obliged to inform the examination committee without delay.

(5) 1 The extension of deadlines to take examinations, re-sit examinations or complete coursework shall not exceed a total of two semesters in any case. 2 The extension of the deadline to complete the program shall not exceed the standard period of study provided there are no legal regulations indicating otherwise.

(6) 1 The extension of examination deadlines, the preparation period and submission deadlines for coursework, particularly a term paper or master’s thesis, are not covered by the subsections listed above. 2 The option of requesting disadvantage compensation in accordance with section 22 remains unaffected.

(7) When calculating the examination deadlines, section 32 subsection 6 of the Act on Higher Education of the Land of Baden-Württemberg (LHG) shall be taken into consideration.

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Section 22 – Disadvantage Compensation

(1) 1If students, as a result of a special condition or situation within the meaning of section 21 subsection 2, cannot take the respective examination or complete a piece of coursework, in particular due to the form of examination, they can request disadvantage compensation. Students are obliged to submit the request for disadvantage compensation in due time and in writing. In coordination with the respective examiners, the examination committee grants the appropriate disadvantage compensation in order to adhere to the principle of equal opportunities. 2Disabled students or students with a chronic illness shall submit their request for disadvantage compensation to the Commissioner and Counsel or for disabled students and students with chronic illnesses. The examination committee is obliged to take the recommendation of the Commissioner and Counselor for disabled students and students with chronic illnesses into account in their decision making process.

(2) 1A request as outlined in subsection 1 is to be made in due time before the coursework or examination concerned is started. Where it is the responsibility of the student to register for coursework or an examination, the request is to be submitted by the end of the registration period at the latest. 2If the request is not made in due time in accordance with sentence 1, the extension shall only be granted if additional requirements according to section 32 of the Administrative Procedure Act of Baden-Württemberg (LVVFG) are met. 3If students fail to submit the request for disadvantage compensation in due time, in accordance with sentences 1 or 2, the special circumstances will not be considered for the evaluation of the respective coursework or examination. 4The possibility to withdraw or de-register from an examination or piece of coursework with a valid reason remains in effect.

(3) 1It is the student’s responsibility to provide sufficient proof of his or her special circumstances upon filing the request for disadvantage compensation. 2If there are significant changes to the special circumstances of the student before or during the claim for disadvantage compensation, particularly any changes that would result in a lapse of entitlement, the student is obliged to inform the examination committee without delay and in writing.

Section 23 – De-registration and Absence

(1) 1If a valid reason, especially illness, prevents the student from entirely or partially taking an examination, he or she may request the approval of the reasons for de-registration or withdrawal. 2If an examination comprises several components, a request as outlined in sentence 1 can only be submitted for the examination as a whole.

(2) 1The request is to be submitted immediately without undue delay, in written form, to the Student Services office; the examination committee decides on the approval of the request. 2The student seeking approval is responsible for producing adequate proof. 3If the student is ill, he or she is to submit a medical certificate to the Student Services. This certificate must include the medical diagnosis which confirms that the student is not able to take the examination. 4If the student has a child who is sick, or a relative who is in need of care, proof of this responsibility is to be submitted.

(3) The approval of the request is ruled out if the examination result has been published, unless valid proof could not be provided earlier by the student due to reasons beyond his or her control.

(4) Should the student not be able to take a mandatory examination for which he or she is registered due to a period of study at a university abroad, this, in particular, will be recognized as a valid reason.

(5) 1If the student took an examination whilst being aware of an illness or on the basis of negligent lack of knowledge of an illness, a de-registration for this reason cannot be approved. 2In particular, the criteria for negligent lack of knowledge are met if the student did not react to symptoms of health problems as soon as possible.

(6) If de-registration is approved, the examination shall be deemed not taken and it will be mandatory for the student to register for the next possible examination date.

(7) 1If a request for de-registration is not approved, the request shall be deemed not made. 2In this case, the examiner grades an examination handed in by the student in due time; if the student did not hand in an examination in due time, the examination will be graded “5.0” (“nicht ausreichend”) or “failed”.

(8) 1The student may de-register from required preliminary coursework, which is coursework that needs to be completed for admission to an examination, without providing proof of a valid reason. 2In such cases, admission to the examination shall be ruled out for the semester in question, unless, upon request from the student, the examiner responsible allows the completion of different preliminary coursework as an alternative. 3The request is to be granted if, upon con-
sideration, the significance of preliminary coursework is relative to the reasonable interests of the student. 4Section 22 remains unaffected.

**Part 3: Master's Examination, Subject Area Grade and Final Grade**

**Section 24 – Master's Examination**

1) 1 The master’s examination is passed if all of the required mandatory and elective examinations for the modules in the subject areas of the chosen track according to section 3 subsection 1 were passed in due time. 2The details on the modules required for passing the master’s examination, particularly the required mandatory modules and their examinations, are stipulated in the annex in connection with the module catalog.

(2) 2Students are responsible for selecting a elective examination. 2The available modules, the corresponding examination as well as the required number of ECTS credits are listed in the annex in conjunction with the module catalog. 3To choose, the student must bindingly register for the first attempt at an elective examination. (3) If the student fails his or her final attempt at the selected mandatory elective examination, he or she may register independently for the first attempt at an available alternative mandatory elective examination.

(3) If, by passing the mandatory examinations in the subject areas and by passing one elective examination, the student meets or exceeds 120 ECTS credits, the additional elective examinations passed in the same semester are not taken into account for the successful completion of the master’s examination, or the calculation of the subject area grade and the final grade. Whether additional elective examinations are taken into account depends on the chronological order of the examinations taken in the respective semester, unless the student declares to the examination committee, in writing and within the registration period for these elective examinations, which of the examinations are to be taken into account. 3The declaration shall not contain any conditions. 4The elective examinations which are to be taken into account shall be included in the calculation of the subject area grade for the subject area under which they are listed in the annex and the module catalog. The elective examinations which are not to be taken into account shall be listed on the Transcript of Records as additional examinations with the respective grades.

**Section 25 – Calculation of the Area Grad and Grading of the Master's Examination (Final Grade)**

(1) Each subject area grade, except for the subject area Master’s Thesis, is calculated from the average of the examination grades of the mandatory and the elective modules according to section 24 subsection 3 weighted in ECTS credits.

1In the Master’s Thesis subject area, the subject area grade equals the grade that has been given for the master’s thesis. 2If the subject area Master’s Thesis comprises several grades, the overall grade is calculated from the average of the module grades weighted in ECTS credits.

(3) 2The final grade of the master's examination derives from the subject area grades according to sections 1 and 2. The separate grades are weighted according to the number of ECTS credits assigned.

(4) 1For the subject area grades as well as the final grade, only the first decimal place shall be of importance; all other decimal places shall be eliminated without rounding up or down. 1In line with sentence 1, the grades are as follows:

- in case of an average grade of 1.5 or better = “very good” (“sehr gut”);
- in case of an average grade from 1.6 to 2.5 = “good” (“gut”);
- in case of an average grade from 2.6 to 3.5 = “satisfactory” (“befriedigend”);
- in case of an average grade from 3.6 to 4.0 = “fair” (“ausreichend”).

(5) In case the final grade is 1.2 or better, the student graduates “with honors” (“mit Auszeichnung bestanden”).

(6) 1Students may request a Transcript of Records with a provisional average grade to be drawn up prior to receiving their final grade as soon as they have completed 30 ECTS credits. 2The provisional average grade derives from the average of all completed and graded modules weighted according to the ECTS credits at the time of the request. Subsection 5 applies respectively.

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Section 26 – Failure of the Master’s Examination, Confirmation

(1) The master’s examination is failed with no option to re-sit, if

1. a final attempt at a mandatory examination or piece of coursework, which these Examination Regulations and the respective attachment have highlighted as being required, has been failed, or

2. an examination deadline has been exceeded unless the student is not responsible for having exceeded this time limit.

(2) In case of failure of the master’s examination and upon request by the student, the Student Services issue a confirmation listing all completed modules and the respective grades as well as all modules which have not been completed. The confirmation clearly states that the failure of the degree is final.

Section 27 – Master’s Degree Certificate

(1) 1After successful completion of the master’s examination, the student is issued a degree certificate. 2This comprises:

1. the respective subject areas of the chosen track of study according to section 3 subsection 1. All subject areas are listed together with the respective ECTS credits and the subject area grades (in words and figures) that were obtained;

2. the topic of the master's thesis and the name of the examiner;

3. the final grade (in words and figures);

4. if applicable, the honors (“mit Auszeichnung bestanden”) according to section 25 subsection 5.

3The certificate dates back to the day of completion of the last examination. 4If it is not possible to determine this date, the last day of classes of the respective semester shall serve as the date of completion. 5The certificate shall be signed by the chair or deputy chair of the examination committee.

(2) 1An English Diploma Supplement in accordance with the European Diploma Supplement model shall be attached to each certificate. 2A Transcript of Records forms part of the Diploma Supplement comprising all completed modules and the respective examinations including the issued ECTS credits and grades. All completed additional modules and the respective examinations including the grades are listed as well.

3The Diploma Supplement also contains an ECTS Grading Table in accordance with the ECTS guidelines. 2The ECTS Grading Table contains a list of the percentage as well as the numerical distribution of the final grades obtained by graduates of the “Mannheim Master in Business Research” (M.Sc.) program. 3The ECTS Grading Table is produced annually in June. 4The calculation is based on the final grades of all graduates who have completed their program of study in the last three years. 5The examination committee may decide to extend the period taken into account for the calculation.

Section 28 – Diploma

1Along with the master’s degree certificate, the student receives a diploma certifying the conferment of the academic degree and comprising the final grade of the degree and/or the honors (“mit Auszeichnung bestanden”) according to section 25 subsection 5. 2The diploma bears the date of the master’s degree certificate. 3The diploma is signed by the dean of the school or his or her deputy and bears the seal of the university.

Part 4: Violation of the Examination Regulations

Section 29 – Cheating and other Misconduct

(1) 1If a student manipulates or tries to manipulate his or her examination by cheating or using unauthorized resources or by influencing the examiner or supervisor in favor of himself or herself or a third person, the respective examination or further examinations may be graded “failed” or the student may be excluded from the examination depending on the severity of violation. 2In especially severe cases, the student shall be excluded without the option to retake the exami-
Section 30 – Voidness of the Master's Examination

(1) ¹If a student has manipulated an examination by cheating and this fact is revealed after the student has received his or her master's degree certificate, the examination committee may revise the result or the respective grade retroactively and declare the examination as completely or partially failed. ²If the completion of the master’s examination is affected by this, the examination committee may revoke the respective ECTS credits and, if necessary, declare the master’s examination as “failed with no option to re-sit”.

(2) ²If the requirements to be admitted to an examination were not met, without the candidate's intent to disguise this fact and if this fact is revealed after the student has received his or her master’s degree certificate, this defect is remedied by having passed the examination. ³If the student attained his or her admission illegitimately on purpose, the examination and consequently the degree completion may be considered “failed” (“nicht bestanden”).

(3) The person in question shall be granted the chance to comment on the issue prior to the decision.

(4) ¹Inaccurate master's degree certificates shall be recalled. ²Where applicable, new master's degree certificates shall be issued. ³Along with the inaccurate master’s degree certificates, the respective diploma shall be recalled if changes to the final grade have to be made or failure of degree completion was declared. ⁴After a period of five years starting from the issuance date of the original master’s degree certificate, a decision in accordance with subsection 1 or subsection 2 (2) is no longer possible.

(5) The revocation of the degree complies with the legal rules and regulations.

IV. Final Provisions

Section 31 – Commencement, Scope, Transitional Provisions

(1) ¹These Examination Regulations become effective on 1 August 2018. ²The Examination Regulations only apply to students who start their program “Mannheim Master in Business Research” (M.Sc.) at the University of Mannheim in the first or advanced semester in the fall/winter semester 2018/2019 or later.

(2) ²The examination regulations of the University of Mannheim for the master’s program “Mannheim Master in Business Research” of 4 May 2016 (Bulletin of the President’s Office (Amtliche Bekanntmachung des Rektorats) No. 14/2016, pp. 16 et seq.) in their current version cease to be effective with the commencement of these examination regulations. ³Students who have already started their program “Mannheim Master in Business Research” (M.Sc.) at the University of Mannheim under the examination regulations that cease to be effective in accordance with sentence 1, have the option to finish their program according to the former examination regulations up until and including the fall semester 2020/2021. ⁴The fall semester 2020/2021 will be the last semester to offer examinations according to the former examination regulations that ceased to be effective in accordance with sentence 1. ⁵Students who do not manage to complete their program until then shall be disenrolled; further disenrollment reasons, especially section 62 subsection 3(1) no. 2 LHG, remain unaffected.

(3) ¹Students, who took up the Mannheim Master in Business Research program of study (M.Sc.) at the University of Mannheim before the fall semester 2018/2019 can irrevocably request the examination committee to complete their degree according to these Examination Regulations. ²Such a request automatically includes a request for recognition of
all passed and failed coursework and examinations as well as all ongoing examination processes including potential unsuccessful attempts. 3) If the request according to sentence 1 is approved, those examinations and ongoing examination processes that are listed in the annex in connection with the module catalog as mandatory examinations and elective examinations for completion of the master’s degree according to these examination regulations are recognized and transferred. 4) All examinations that have been passed and failed up to this point as well as the examinations for which the student is registered, but did not pass yet, including all attempts, are transferred. 5) Ongoing examination processes will be continued. 6) Any ongoing examinations that are not relevant for the completion of the master’s degree according to these examination regulations (additional modules) will be terminated with the approval of the request.
Annex: Track-specific composition of the Master’s Examination

A. Accounting Track

1. General information

a. Students in the Accounting track need to complete mandatory modules corresponding to 103 ECTS credits and elective modules corresponding to at least 17 ECTS credits.

b. Students may complete the elective module BE 511 Business Economics II in the area Economics. If this module is not taken or passed, the number of ECTS credits to be obtained in the subject area Accounting increase accordingly.

c. The available elective examinations for the subject area Accounting are listed in the area overview in connection with the module catalog. Students need to complete at least one elective examination from the 500- and 600-level courses of the ACC, FIN, TAX or ACC 700-level modules corresponding to at least 4 ECTS credits. The module Area Seminar and the module Brown Bag Seminar take one full academic year each (spring/fall).

2. Subject Areas

a. Methods (24 ECTS credits),

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended semester</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>E 603</td>
<td>Advanced Econometrics</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>10</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>E 700</td>
<td>Mathematics for Economists</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>6</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>E 703</td>
<td>Advanced Econometrics I</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>8</td>
<td>3. Sem. fall</td>
</tr>
</tbody>
</table>

b. Economics (at least 18 – 24 ECTS credits),

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>E 601</td>
<td>Advanced Microeconomics</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>10</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>E 701</td>
<td>Advanced Microeconomics I</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>8</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>W</td>
<td>BE 511</td>
<td>Business Economics II</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
</tbody>
</table>
c. Accounting (at least 57 ECTS credits),

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>ACC 515</td>
<td>IFRS Reporting and Capital Markets</td>
<td>One piece of coursework (practical) and a written examination: Case study and written exam (60 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>ACC 532</td>
<td>Financial Statement Analysis &amp; Equity Valuation</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>ACC 675</td>
<td>Modeling in Accounting Research</td>
<td>One piece of coursework (written): exam (60 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>ACC 802</td>
<td>Analytical Research in Accounting</td>
<td>Two pieces of coursework (oral and written): Presentation and essay</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>ACC 902</td>
<td>Normative Accounting Research</td>
<td>Two pieces of coursework (oral and written): Presentation and essay</td>
<td>8</td>
</tr>
<tr>
<td>P</td>
<td>ACC 903</td>
<td>Empirical Accounting Research I (Research Methods)</td>
<td>Two pieces of coursework (oral and written): Presentation and written exam (90 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>ACC 904</td>
<td>Empirical Accounting Research II (Causal Inference)</td>
<td>Two pieces of coursework (oral and written): Presentation and written exam (90 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>ACC 910</td>
<td>Area Seminar</td>
<td>One piece of coursework (oral): Oral participation</td>
<td>1</td>
</tr>
<tr>
<td>W</td>
<td>ACC, FIN, TAX 5XX/6XX, ACC 7XX</td>
<td>The selection of elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.</td>
<td>Examinations corresponding to at least 4 ECTS credits</td>
<td>2. Sem. spring</td>
</tr>
</tbody>
</table>

Further elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.

d. Master’s Thesis (15 ECTS credits).

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
</table>

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B. Finance Track

1. General information

a. Students in the Finance track must complete mandatory examinations corresponding to 106 ECTS credits and elective modules corresponding to at least 14 ECTS credits according to the area overview.

b. In the area Economics students may complete the elective module E 602 Macroeconomics. If this module is not passed, the ECTS credits to be obtained in the subject area Finance increase accordingly.

c. The available elective examinations for the subject area Finance are listed in the area overview in connection with the module catalog. Students need to complete at least one elective examination from the FIN 500- and 600-level courses corresponding to at least 4 ECTS credits. The module Area Seminar takes two full academic years (2 spring and 2 fall semesters).

2. Area Overviews

a. Methods (40 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>E 603</td>
<td>P</td>
<td>Advanced Econometrics</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>10</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>E 700</td>
<td>P</td>
<td>Mathematics for Economists</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>6</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>E 703</td>
<td>P</td>
<td>Advanced Econometrics I</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>8</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>FIN 603</td>
<td>P</td>
<td>Empirical Finance</td>
<td>Two pieces of coursework and one examination (oral and written): Case study, oral participation and written exam (60 min.)</td>
<td>10</td>
<td>2. Sem. fall</td>
</tr>
</tbody>
</table>

b. Economics (at least 18 – 28 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>E 601</td>
<td>P</td>
<td>Advanced Microeconomics</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>10</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>E 701</td>
<td>P</td>
<td>Advanced Microeconomics 1</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>8</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>W</td>
<td>E 602</td>
<td>W</td>
<td>Advanced Macroeconomics</td>
<td>The corresponding examination is listed in the module catalog.</td>
<td>10</td>
<td>1. Sem. fall</td>
</tr>
</tbody>
</table>

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c. Finance (at least 37 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>FIN 500 Investments</td>
<td>One piece of coursework (written): exam (60 min.)</td>
<td>6</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>FIN 542 Corporate Finance Research</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>FIN 620 Behavioral Finance</td>
<td>One piece of coursework (written): exam (60 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>FIN 801 Discrete Time Finance</td>
<td>Two pieces of coursework (one written, one oral): Written exam (90 min.) and oral participation</td>
<td>8</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>FIN 803 Corporate Finance</td>
<td>One piece of coursework (written): Essay</td>
<td>6</td>
<td>4. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>FIN 910 Area Seminar</td>
<td>One piece of coursework (oral): Oral participation</td>
<td>1</td>
<td>1. - 4. Sem. fall and spring</td>
</tr>
<tr>
<td>W</td>
<td>FIN 5XX/6XX The selection of elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.</td>
<td>At least one examination corresponding to at least 4 ECTS credits</td>
<td>2. - 4. Sem. fall/spring</td>
<td></td>
</tr>
</tbody>
</table>

Further elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.

d. Master’s Thesis (15 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
</table>
C. Information Systems

1. General information

a. Students in the Information Systems track must complete mandatory examinations corresponding to 95 ECTS credits and elective modules corresponding to at least 25 ECTS credits according the area overview.

b. The available elective examinations for the subject area Information Systems are listed in the area overview in connection with the module catalog. Students need to complete elective examinations according to at least 12 ECTS credits from the IS 500 and 600 modules or from the IE 500, 600 or 700 modules corresponding to at least 12 ECTS credits. The module Area Seminar takes one full academic year (spring/fall).

2. Area Overviews

a. Methods (27 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>CC 501</td>
<td>Decision Analysis</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>CC 502</td>
<td>Applied Econometrics</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>CC 503</td>
<td>Empirical Methods</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>IS 807</td>
<td>Designing Qualitative Research Projects</td>
<td>Three pieces of coursework (one written, two oral): Term paper, presentation and participation and discussion</td>
<td>9</td>
<td>4. Sem. spring</td>
</tr>
</tbody>
</table>
b. Information Systems (at least 78 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>IS 541</td>
<td>Theories and Methods in IS Research</td>
<td>Three pieces of coursework (one written, two oral): Term paper, presentation and participation and discussion</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>IS 554</td>
<td>Computational Thinking</td>
<td>One piece of coursework (written or oral): Written exam (90 min) or oral examination (15 min.)</td>
<td>8</td>
</tr>
<tr>
<td>P</td>
<td>IS 801</td>
<td>Design Science Research</td>
<td>Three pieces of coursework (one written, two oral): Term paper, presentation and participation and discussion</td>
<td>8</td>
</tr>
<tr>
<td>P</td>
<td>IS 901</td>
<td>Epistemological Foundations</td>
<td>Three pieces of coursework (one written, two oral): Term paper, presentation and participation and discussion</td>
<td>8</td>
</tr>
<tr>
<td>P</td>
<td>IS 903</td>
<td>Information Systems Theories</td>
<td>Three pieces of coursework (one written, two oral): Term paper, presentation and participation and discussion</td>
<td>8</td>
</tr>
<tr>
<td>P</td>
<td>IS 918</td>
<td>Academic Seminar</td>
<td>Three pieces of coursework (one written, two oral): Term paper, presentation and participation and discussion</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>IS 910</td>
<td>Area Seminar</td>
<td>One piece of coursework (oral): Oral participation</td>
<td>1</td>
</tr>
<tr>
<td>P</td>
<td>IS 911</td>
<td>Context-Aware Computing</td>
<td>Three pieces of coursework (one written, two oral): Term paper, presentation and participation and discussion</td>
<td>8</td>
</tr>
<tr>
<td>W</td>
<td>IS 5XX/6XX IE 500/560/661/671/672/673/674/710</td>
<td>The selection of elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.</td>
<td>Examinations corresponding to at least 12 ECTS credits</td>
<td>1. - 3. Sem. fall/spring</td>
</tr>
</tbody>
</table>

Further elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.

c. Master's Thesis (15 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
</table>
D. Management

1. General information

a. Students in the Management track must complete mandatory examinations corresponding to 85 ECTS credits and elective modules corresponding to at least 35 ECTS credits according the area overview.

b. Students need to complete at least one elective module and examination from the Methods subject area listed in the area overview corresponding to at least 6 ECTS credits.

c. In the subject area Economics students may complete the elective module Applied Econometrics. If this module is not passed, the ECTS credits to be obtained in the subject areas Methods or Management increase accordingly.

d. The available elective examinations for the subject area Management are listed in the area overview in connection with the module catalog. The module Area Seminar takes one full academic year (spring/fall).

2. Area Overviews

a. Methods (at least 18 ECTS credits)

<table>
<thead>
<tr>
<th>P/W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>CC 501</td>
<td>Decision Analysis</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>MKT 903</td>
<td>Advanced Business Econometrics</td>
<td>Two pieces of coursework (written): Oral participation and written exam (60 min.)</td>
<td>6</td>
</tr>
<tr>
<td>W</td>
<td>TAX 916</td>
<td>XXX</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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### b. Economics (at least 12 – 18 ECTS credits),

<table>
<thead>
<tr>
<th>P</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>BE 510</td>
<td>Business Economics I: One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>BE 511</td>
<td>Business Economics II: One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>W</td>
<td>CC 502</td>
<td>Applied Econometrics: One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>1. Sem. fall</td>
</tr>
</tbody>
</table>

### c. Marketing (at least 60 ECTS credits)

<table>
<thead>
<tr>
<th>P</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>MAN 801</td>
<td>Advances in Entrepreneurship and Management Research: Two pieces of coursework (one written, one oral): Essay and presentation</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MAN 802</td>
<td>Fundamentals of Nonprofit Management Science: Two pieces of coursework (oral): Presentation and oral participation</td>
<td>6</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>MAN 804</td>
<td>Advances in Strategic Management: Two pieces of coursework (one written, one oral): Essay and presentation</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MAN 805</td>
<td>Applied Methods in Management Research: Two pieces of coursework (oral): Presentation and oral exam (20 min.)</td>
<td>6</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>MAN 806</td>
<td>Advances in Organization and Innovation Research: Two pieces of coursework (oral): Presentation and discussion</td>
<td>6</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>MAN 807</td>
<td>Experimental Research in Management: One piece of coursework (written): Term paper</td>
<td>6</td>
<td>4. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MAN 910</td>
<td>Area Seminar: One piece of coursework (oral): Oral participation</td>
<td>1</td>
<td>3. and 4. Sem. fall and spring</td>
</tr>
<tr>
<td>W</td>
<td>MAN 6xx/CC 504</td>
<td>The selection of elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.</td>
<td></td>
<td>1./2. Sem. fall/spring</td>
</tr>
</tbody>
</table>

### d. Master’s Thesis (24 ECTS credits).

<table>
<thead>
<tr>
<th>P</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>MAN 950</td>
<td>Proposal Development: Two pieces of coursework (one written, one oral): Paper and presentation</td>
<td>9</td>
<td>4. Sem. spring</td>
</tr>
</tbody>
</table>
### E. Marketing Track

#### 1. General information

a. Students in the Marketing track must complete mandatory examinations corresponding to 82 ECTS credits and elective modules corresponding to at least 38 ECTS credits according the area overview.

b. Students need to complete one elective module and examination from the Methods subject area listed in the area overview corresponding to at least 15 ECTS credits.

c. In the subject area Economics, students can select elective modules from the area overview in connection with the module catalog. If these modules are not passed, the ECTS credits to be obtained in the subject areas Methods or Marketing increase accordingly.

d. The available elective examinations for the subject area Marketing are listed in the area overview in connection with the module catalog. Students need to complete at least one elective examination from the MKT 700 courses corresponding to at least 6 ECTS credits. The module Area Seminar takes one full academic year (spring/fall).

#### 2. Area Overviews

##### a. Methods (at least 47 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>CC 502</td>
<td>Applied Econometrics</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>CC 503</td>
<td>Empirical Methods</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MKT 520</td>
<td>Market Research</td>
<td>One piece of coursework (written): exam (60 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>E 703</td>
<td>Advanced Econometrics I</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>8</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>MKT 903</td>
<td>Advanced Business Econometrics</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>3. FS fall</td>
</tr>
<tr>
<td>W</td>
<td>MKT 902</td>
<td></td>
<td>The respective examinations and the required number of ECTS credits are listed in the module catalog.</td>
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<td>2./3. Sem. spring/fall</td>
</tr>
<tr>
<td></td>
<td>E 508</td>
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<td>E 700/883</td>
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<td></td>
<td>XXX</td>
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<td></td>
</tr>
<tr>
<td>W</td>
<td>Advances in Marketing Research</td>
<td></td>
<td>The respective examinations and the required number of ECTS credits are listed in the module catalog.</td>
<td></td>
<td>2./3. Sem. spring/fall</td>
</tr>
<tr>
<td></td>
<td>Multiple Time Series Analysis</td>
<td></td>
<td>The respective examinations and the required number of ECTS credits are listed in the module catalog.</td>
<td></td>
<td>2./3. Sem. spring/fall</td>
</tr>
<tr>
<td></td>
<td>Mathematics for Economists</td>
<td></td>
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<tr>
<td></td>
<td>Topics and Projects in Experimental Economics</td>
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<tr>
<td></td>
<td>Multivariate Analysis/</td>
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<tr>
<td></td>
<td>Cross-sectional Data Analysis/</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Advanced Social and Economic</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Cognition/Game Theory/</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Advanced Quantitative Methods/Bayesian Statistics</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

##### b. Economics (at least 0 – 25 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>MKT 902</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>E 508</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>E 700/883</td>
<td></td>
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</tr>
<tr>
<td>W</td>
<td>XXX</td>
<td></td>
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</tr>
</tbody>
</table>

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The selection of elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.

### c. Marketing (at least 41 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>MKT 510</td>
<td>Price and Product Management</td>
<td>One piece of coursework (written): exam (60 min.)</td>
<td>6</td>
<td>1. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>MKT 531</td>
<td>Marketing Theory</td>
<td>One piece of coursework (written): exam (60 min.)</td>
<td>4</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MKT 545</td>
<td>Customers, Markets and Firm Strategy</td>
<td>One piece of coursework (written): exam (60 min.)</td>
<td>6</td>
<td>2. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MKT 801</td>
<td>Fundamentals of Marketing Research</td>
<td>Two pieces of coursework (one written, one oral): Essay and presentation</td>
<td>6</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>P</td>
<td>MKT 804</td>
<td>Theory Development and Model Building</td>
<td>Two pieces of coursework (one written, one oral): Project and presentation</td>
<td>6</td>
<td>4. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MKT 901</td>
<td>Designing Marketing Research Projects</td>
<td>Two pieces of coursework (one written, one oral): Essay and presentation</td>
<td>6</td>
<td>4. Sem. spring</td>
</tr>
<tr>
<td>P</td>
<td>MKT 910</td>
<td>Area Seminar</td>
<td>One piece of coursework (oral): Oral participation</td>
<td>1</td>
<td>3. and 4. Sem. fall and spring</td>
</tr>
<tr>
<td>W</td>
<td>MKT 710/720/730/740</td>
<td>Research or Marketing seminar</td>
<td>Two pieces of coursework (one written, one oral): Essay and presentation</td>
<td>Examinations corresponding to at least 6 ECTS credits</td>
<td>4. Sem. spring</td>
</tr>
</tbody>
</table>

Further elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.

### d. Master’s Thesis (15 ECTS credits).

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module Abbr.</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
</table>
F. Operations Track

1. General information

a. Students in the Operations track must complete mandatory examinations corresponding to 69 ECTS credits and elective modules corresponding to at least 51 ECTS credits according the area overview.

b. Students need to complete one elective module and examination from the Methods subject area listed in the area overview corresponding to at least 14 ECTS credits.

c. In the subject area Economics students can select elective modules from the area overview in connection with the module catalog. If this module is not passed, the ECTS credits to be obtained in the subject areas Methods or Management increase accordingly.

d. The available elective examinations for the subject area Marketing are listed in the area overview in connection with the module catalog. The module Area Seminar takes one full academic year (spring/fall).

2. Area Overviews

a. Methods (at least 28 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>CC 501</td>
<td>Decision Analysis</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
<td>2. Sem.</td>
</tr>
<tr>
<td>P</td>
<td>OPM 805</td>
<td>Research Seminar Business Analytics</td>
<td>Two pieces of coursework (one written, one oral): Essay and presentation</td>
<td>8</td>
<td>3. Sem. spring</td>
</tr>
<tr>
<td>W</td>
<td>CC 503/502</td>
<td>Empirical Methods</td>
<td>The respective examinations and the required number of ECTS credits are listed in the module catalog.</td>
<td></td>
<td>2. and 3. Sem. spring/fall</td>
</tr>
<tr>
<td></td>
<td>E 703</td>
<td>Applied Econometrics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>OPM 801</td>
<td>Advanced Econometrics</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

b. Economics (at least 6 – 20 ECTS credits),

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Module Name</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>E 700</td>
<td>Mathematics for Economists</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>6</td>
<td>3. Sem. fall</td>
</tr>
<tr>
<td>W</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1./3. Sem. fall</td>
</tr>
</tbody>
</table>

The available elective examinations are listed in the module catalog.
c. Operations (at least 48 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>OPM 502</td>
<td>Inventory Management</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>OPM 561</td>
<td>Production Management: Lean Approaches and Variability</td>
<td>Two pieces of coursework (written): Oral participation and written exam (60 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>OPM 581</td>
<td>Service Operations Management</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>OPM 591</td>
<td>Strategic Procurement</td>
<td>One piece of coursework (written): exam (90 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>OPM 910</td>
<td>Area Seminar</td>
<td>One piece of coursework (oral): Oral participation</td>
<td>1</td>
</tr>
</tbody>
</table>

The selection of elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog.

d. Master’s Thesis (24 ECTS credits).

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>OPM 999</td>
<td>Project Study Operations</td>
<td>Two pieces of coursework (one written, one oral): Paper and presentation</td>
<td>9</td>
</tr>
</tbody>
</table>

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G. Taxation Track

1. General information

In the Taxation track students must complete mandatory modules corresponding to 61 ECTS credits and elective modules corresponding to at least 59 ECTS credits.

b. In the subject area Methods students can select elective modules from the area overview. If this module is not passed, the number of ECTS credits to be obtained in the subject areas Economics or Taxation increase accordingly.

c. In the subject area Economics students can select elective modules from the area overview. If these modules are not passed, the number of ECTS credits to be obtained in the subject areas Methods or Taxation increase accordingly.

d. The available elective examinations for the subject area Taxation are listed in the area overview in connection with the module catalog. The module Area Seminar takes two full academic years (2 fall and 2 spring semesters) and the Brown Bag Seminar takes one full academic year (spring and fall).

2. Area Overviews

a. Methods (30 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>E 700</td>
<td>Mathematics for Economists</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>6</td>
</tr>
<tr>
<td>P</td>
<td>E 703</td>
<td>Advanced Econometrics I</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>8</td>
</tr>
<tr>
<td>W</td>
<td>CC 502</td>
<td>Applied Econometrics</td>
<td>The corresponding examination is listed in the module catalog.</td>
<td>6</td>
</tr>
<tr>
<td>W</td>
<td>E 603</td>
<td>Advanced Econometrics</td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

b. Economics (10 – 25 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>E 601</td>
<td>Advanced Microeconomics</td>
<td>One piece of coursework (written): Exam (120 min.)</td>
<td>10</td>
</tr>
<tr>
<td>W</td>
<td>E 557</td>
<td>Public Econometrics</td>
<td>The corresponding examination is listed in the module catalog.</td>
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</tr>
<tr>
<td>W</td>
<td>E 701</td>
<td>Advanced Microeconomics I</td>
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<td>8</td>
</tr>
</tbody>
</table>

2. Area Overviews
c. Taxation (at least 50 ECTS credits)

<table>
<thead>
<tr>
<th>P / W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>TAX 530</td>
<td>Taxation of Businesses and Individuals</td>
<td>Three pieces of coursework (two written, one oral): Term paper, presentation and written exam (90 min.)</td>
<td>6</td>
</tr>
</tbody>
</table>

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| P | TAX 630 | International Business Taxation | Three pieces of coursework (two written, one oral): Term paper, presentation and written exam (90 min.) | 6 | 2. Sem. spring |
| P | TAX 801 | Business Taxation | Two pieces of coursework (one written, one oral): Written exam (90 min.) and oral participation | 8 | 4. Sem. spring |
| P | TAX 910 | Area Seminar | One piece of coursework (oral): Oral participation | 1 | 1.-4. Sem. fall and spring |
| W | TAX, ACC, FIN XX/6XX/8XX/9XX | | The selection of elective modules, the respective number of ECTS credits to be obtained and the corresponding examinations are listed in the module catalog. | | 1.-4. Sem. fall/spring |

### d. Master’s Thesis (15 ECTS credits).

<table>
<thead>
<tr>
<th>P/W</th>
<th>Module</th>
<th>Examination</th>
<th>ECTS Credits</th>
<th>Recommended Semester (in this program)</th>
</tr>
</thead>
</table>

### List of Abbreviations

ACC: Accounting  
BE: Business Economics  
E: Economics  
ECO: Economics  
FIN: Finance  
IS: Information Systems  
M: Methods  
MAN: Management  
MKT: Marketing  
P: Mandatory Module  
OPM: Operations  
TAX: Taxation  
W: Elective Module  
XXX: Module abbreviation not available  
5XX: Choose from all 500-level courses (e.g. FIN 5XX - choose from all 500-level modules with the FIN code)  
6XX: Choose from all 600-level courses (e.g. FIN 6XX - choose from all 600-level modules with the FIN code)  
8XX: Choose from all 800-level courses (e.g. FIN 8XX - choose from all 800-level modules with the FIN code)  
9XX: Choose from all 900-level courses (e.g. FIN 9XX - choose from all 900-level modules with the FIN code)  
5XX/6XX: Choose from all 500-level courses or from all 600-level courses (e.g. FIN 5XX/6XX: choose from all 600-level and 500-level modules with the FIN code).