

Amtliches Mitteilungsblatt



Wirtschaftswissenschaftliche Fakultät

Zehnte Änderung der fachspezifischen Studien- und Prüfungsordnung für den Masterstudiengang Betriebs- wirtschaftslehre (AMB Nr. 46/2016)

Überfachlicher Wahlpflichtbereich für andere
Masterstudiengänge

Herausgeber: Das Präsidium der Humboldt-Universität zu Berlin
Unter den Linden 6, 10099 Berlin

Nr. 21/2022

Satz und Vertrieb: Abteilung Kommunikation, Marketing und
Veranstaltungsmanagement

31. Jahrgang/18. Juli 2022

Zehnte Änderung der fachspezifischen Studienordnung für den Masterstudiengang „Betriebswirtschaftslehre“ (AMB Nr. 46/2016)

Gemäß § 17 Abs. 1 Ziffer 3 der Verfassung der Humboldt-Universität zu Berlin in der Fassung vom 24. Oktober 2013 (Amtliches Mitteilungsblatt der Humboldt-Universität zu Berlin Nr. 47/2013) hat der Fakultätsrat der Wirtschaftswissenschaftlichen Fakultät am 16. Februar 2022 die zehnte Änderung der Studienordnung erlassen*:

Artikel II

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

Artikel I

In „Anlage 1: Modulbeschreibungen“

- a) werden folgende Module gemäß Anlage 1 dieser Änderungsordnung hinzugefügt:
 - Modul 10: Accounting I
 - Modul 11: Accounting II

- b) wird die Modulbeschreibung folgender Module durch die Modulbeschreibung gemäß Anlage 1 dieser Änderungsordnung ersetzt:
 - Modul 1: Financial Accounting and Analysis
 - Modul 12: Accounting: Advanced Topics and Cases in Accounting
 - Modul 13: Accounting: Financial Accounting Research Group
 - Modul 14: Accounting: Master's Thesis Seminar Accounting
 - ÜWP MA-BWL 1: Financial Accounting and Finance Theory

- c) wird die Übersicht der Module durch die Übersicht gemäß Anlage 1 dieser Änderungsordnung ersetzt.

- d) werden folgende Module ersatzlos gestrichen:
 - Modul 10: Accounting: Valuation
 - Modul 12: Accounting: Accounting Theory and Earnings Management

* Die Universitätsleitung hat die zehnte Änderung der Studienordnung am 16. Juni 2022 bestätigt.

Anlage 1: Modulbeschreibungen

Fachlicher Wahlpflichtbereich

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

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

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

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

47	Analysis of Competition	6
48	Innovation and Property Rights	6
49.1	Electric Power Markets	6
49.2	Market Power in Gas Networks	6
49.3	Project Seminar: Topics in Energy Markets	6
	Entrepreneurship and Innovation	
50	Entrepreneurial and Behavioral Decision Making	6
51	Design of Decision Experiments	6
52	Master Seminar on Entrepreneurship and Innovation	6
53	Seminar on Experimental Research and Behavioral Decision Making (PhD-level)	6
	Finance	
60	Advanced Corporate Finance	6
61	Corporate Restructuring	6
62	Advanced Financial Economics (PhD-level)	6
63	Case Seminar Advanced Corporate Finance	12
64	Master Thesis Seminar in Finance	6
65	Master Thesis Seminar in Financial Economics	6
66.1	Research Topics in Finance I (PhD-level)	6
66.2	Research Topics in Finance II (PhD-level)	6
67	Financial Derivatives	6
68	Fixed Income	6
69	Venture Capital	6
200	Selected Topics in Business Administration	6

	Bereich D: Wirtschaftswissenschaft	Credits
	Methodische Grundlagen	
70	Digital Marketing and Web Analytics	6
71	Seminar Information Systems	6
72	Applied Predictive Analytics	6
73	IT Security and Privacy	6
74	Advanced Data Analytics for Management Support	6

Die Module 70-74 des Lehrstuhls Wirtschaftsinformatik sind auch im fachlichen Wahlpflichtbereich im Bereich C: Betriebswirtschaftslehre anrechenbar.

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

	Bereich D: Wirtschaftswissenschaft	Credits
	Volkswirtschaftslehre	
101	Advanced Microeconomic Theory I (PhD-level)	6
103	Advanced Macroeconomic Analysis I (PhD-level)	6
104	Advanced Monetary Economics	6
105	Advanced International Trade: Theory and Empirics	6
107	Decision-Making under Uncertainty	6
108	Empirical Labor Economics	6
109	Information Economics	6
110	Public Economics	6
111	Advanced Labor Economics	6
121	Advanced Macroeconomic Analysis II (PhD-level)	6
122	Topics in Macroeconomics	6
123	Topics in Labor Economics and Macroeconomics	6
130	European Economic History I	6
131	European Economic History II	6

132	Economic History	6
133	Spatial Economics	6
134	History of Economic Thought in the 20th Century	6
135	Applied Migration and Cultural Economics	6
136	Applied Migration and Development Economics	6
137	Political Economy of Conflict	6
139	Datengrundlagen der Wirtschaftspolitik	6
140	Selected Topics in Industrial Organization	6
150	Advanced Microeconomics	6
151	Behavioral Economics	6
152	Empirical Methods in Applied Microeconomics	6
153	Advanced Experimental Economics	6
154	Trust and Reputation	6
155	Advanced Microeconomic Theory II (PhD-level)	6
160	Theory of Incentives	6
162	Topics in Microeconomics	6
165	Gender Economics	6
170	Social Preferences	6
171	Seminar in Public Economics	6
172	Topics in Public Economics	6
180	Economic Growth	6
190	Emerging Markets	6
201	Selected Topics in Economics	6
	Methodische Grundlagen	Credits
80	Time Series Analysis	6
81	Analysis of Panel Data	6
82	Microeconometrics	6
83	Advanced Econometrics	6
84	Estimation of Treatment Effects	6
85	Econometric Projects	6
86	Selected Topics in Econometrics	6
87	Statistical and Machine Learning	6
88.1	Statistical Inference I	6
88.2	Statistical Inference II	6
89.1	Generalized Regression	6
89.2	Advanced Regression Modelling	6
90	Statistical Programming Languages	6
91	Datenanalyse I	6
92	Datenanalyse II	6
93	Statistics of Financial Markets	6
94	Advanced Methods in Quantitative Finance	6
95	Selected Topics in Finance, Insurance and Mathematical Statistics	6
96	Multivariate Statistics and Non- and Semiparametric Modeling	6
97	Statistical Seminars	6
98	Selected Topics in History of Statistics	6
99	Privatissimum	6
202	Selected Topics in Quantitative Methods	6
203	Selected Topics in Statistics	6
204	Research Seminar in Statistics	6
VII.12	Selected Topics in Data Science	6
VII.13	Research Seminar in Data Science	6

Überfachlicher Wahlpflichtbereich (üWP) für andere Masterstudiengänge

	ÜWP-Module	Credits
ÜWP MA-BWL 1	Financial Accounting and Finance Theory	10
ÜWP MA-BWL 2	Marketing, Organization and Management	10

Modul 1: Financial Accounting and Analysis		Credits: 6	
<u>Learning objectives:</u>			
<p>The students know the objectives, fundamentals and institutions of financial accounting and they are familiar with specific accounting rules under International Financial Reporting Standards (IFRS). They know how to systematically analyze financial statements and are able to value companies based on the insights from financial statement analysis</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Financial Accounting and Analysis	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	The goal of the course is to present students the basics of financial accounting and financial statement analysis. The course comprises three main parts. The first part deals with the objectives, fundamentals and institutions of financial accounting. The second part focuses on specific accounting rules under International Financial Reporting Standards (IFRS). The third part covers financial statement analysis.
Exercise Financial Accounting and Analysis	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Exercises in topics of financial accounting
Final exam	<u>60 hours</u> Written exam (120 min) and preparation or portfolio (25,000 ZoL)	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term		

Modul 10: Accounting I		Credits: 6	
<u>Learning objectives:</u>			
The students understand the international regulatory framework of corporate transparency. They are able to apply this framework to real life cases and to evaluate its determinants and consequences based on prior academic literature and by using appropriate scientific methods.			
Preconditions: To complete this module successfully, students will need a basic understanding of accounting concepts but no detailed institutional knowledge. In addition, students need to be familiar with basic concepts of microeconomics and econometrics.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Accounting I	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Institutions of corporate transparency
Exercise Accounting I	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Cases studies, discussions of prior literature, empirical field work
Final exam	<u>60 hours</u> Written exam (120 min) and preparation or portfolio (25,000 ZoL)	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input type="checkbox"/> winter term <input checked="" type="checkbox"/> summer term		

Modul 11: Accounting II		Credits: 6	
<p><u>Learning objectives:</u></p> <p>The students will understand how information can affect corporate decision-making and how quantitative analysis tools can be used on administrative, field and experimental data to support sound business decisions. They are able to apply their knowledge on business cases and can evaluate related scientific evidence.</p>			
<p>Preconditions: To complete this module successfully, students will need a basic understanding of accounting concepts but no detailed institutional knowledge. In addition, students need to be familiar with basic concepts of microeconomics and econometrics.</p>			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Accounting II	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Corporate decision-making and quantitative analysis, data sources for business decisions
Exercise Accounting II	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Cases studies, discussions of prior literature, empirical field work
Final exam	<u>60 hours</u> Written exam (120 min) and preparation or portfolio (25,000 ZoL)	2 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester		
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term		

Modul 12: Accounting: Advanced Topics and Cases in Accounting		Credits: 6	
<u>Learning objectives:</u>			
The students are interested in (1) extending their understanding of the institutional details of financial accounting by discussing current advanced topics of practical interest in the area of financial accounting and auditing and (2) gaining theoretical insights into the economic perspectives of accounting.			
Preconditions: To complete this module successfully, students will need a thorough understanding of financial accounting (based on HGB as well as IFRS), of financial statement analysis and of group accounting.			
The class will be taught in English or German depending on demand.			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Seminar I Advanced Topics in Accounting	<u>1 SWS</u> <u>30 hours</u> 15 hours Attendance 15 hours Literature study and preparation	1 credit, participation	Topics include but are not limited to: accounting for lease transactions, ac- counting for financial instruments, hedge accounting, accounting for stock based compensation, accounting for special purpose entities, special indus- try accounting, recent regulative changes in standard setting, auditing and corporate governance, valuation based on accounting information, earnings management.
Seminar II Advanced Cases in Accounting	<u>1 SWS</u> <u>60 hours</u> 15 hours Attendance 45 hours Literature study and preparation	2 credit, participation	The cases discussed in this seminar encompass a wide variety of subject, ranging from specific problems in ac- counting measurement over valuation related problems in IPO or merger and acquisitions settings to problems re- lated to the identification of fraudulent earnings management
Final exam	<u>90 hours</u> Term paper (case study) (30,000 ZoL) or portfolio (30,000 ZoL)	3 credits, pass	
Duration	<input checked="" type="checkbox"/> 1 semester		<input type="checkbox"/> 2 semester
Start of module	<input checked="" type="checkbox"/> winter term		<input type="checkbox"/> summer term

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

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

Überfachlicher Wahlpflichtbereich (üWP) für andere Masterstudiengänge:

ÜWP MA-BWL 1: Financial Accounting and Finance Theory		Credits: 10	
<p><u>Learning objectives:</u></p> <p>The students know the objectives, fundamentals and institutions of financial accounting and they are familiar with specific accounting rules under International Financial Reporting Standards (IFRS). They know how to systematically analyze financial statements and are able to value companies based on the insights from financial statement analysis.</p> <p>The students are introduced to the principles of financial management. The course provides the foundation for all other master-level courses in finance. After completing the course, students are able to make sound financial decisions based on core finance theories.</p>			
Preconditions: none			
Teaching format	Hours per week, workload in hours	Credits preconditions for granting	Topics, contents
Lecture Financial Accounting and Analysis	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	The goal of the course is to present students the basics of financial accounting and financial statement analysis. The course comprises three main parts. The first part deals with the objectives, fundamentals and institutions of financial accounting. The second part focuses on specific accounting rules under International Financial Reporting Standards (IFRS). The third part covers financial statement analysis.
Exercise Financial Accounting and Analysis	<u>2 SWS</u> <u>60 hours</u> 25 hours Attendance 35 hours Literature study and preparation	2 credits, participation	Exercises in topics of financial accounting
Lecture Finance Theory	<u>2 SWS</u> <u>60 hours</u> 25 hours attendance 35 hours literature study and preparation	2 credits, participation	Discount factors, asset pricing models, efficient-market hypothesis, portfolio selection, valuation, capital budgeting, corporate financial management
Exercise Finance Theory	<u>2 SWS</u> <u>60 hours</u> 25 hours attendance 35 hours literature study and preparation	2 credits, participation	Exercises to prepare students for the final exam.

Final exam	<u>60 hour</u> Written exam Financial Accounting and Analysis (120 min) and preparation or portfolio (Financial Accounting and Analysis) (25,000 ZoL) or Written exam Finance Theory (90 min) and preparation	2 credits, pass
Duration	<input checked="" type="checkbox"/> 1 semester <input type="checkbox"/> 2 semester	
Start of module	<input checked="" type="checkbox"/> winter term <input type="checkbox"/> summer term	

Zehnte Änderung der fachspezifischen Prüfungsordnung für den Masterstudiengang „Betriebswirtschaftslehre“ (AMB Nr. 46/2016)

Gemäß § 17 Abs. 1 Ziffer 3 der Verfassung der Humboldt-Universität zu Berlin in der Fassung vom 24. Oktober 2013 (Amtliches Mitteilungsblatt der Humboldt-Universität zu Berlin Nr. 47/2013) hat der Fakultätsrat der Wirtschaftswissenschaftlichen Fakultät am 16. Februar 2022 die zehnte Änderung der Prüfungsordnung erlassen*:

Artikel I

Die „Anlage: Übersicht über die Prüfungen“ wird gemäß Anlage dieser Änderungsordnung geändert.

Artikel II

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

* Die Universitätsleitung hat die zehnte Änderung der Prüfungsordnung am 16. Juni 2022 bestätigt.

Anlage: Übersicht über die Prüfungen

Masterstudiengang Betriebswirtschaftslehre (120 LP)¹

Nr. des Moduls	Modul	LP	Fachspezifische Zulassungsvoraussetzungen für die Prüfung	Form, Dauer/ Bearbeitungszeit/Umfang, ggf. Sprache der Prüfung im Sinne des § 108 Abs. 2 ZSP-HU	Benotung
Pflichtbereich (20 LP)					
	Masterarbeit	20	keine	Die Masterarbeit ist innerhalb von 90 Tagen zu erstellen und soll in der Regel einen Umfang von ca. 100.000 -120.000 Zeichen ohne Leerzeichen (ca. 60 Textseiten ohne Anhang) haben.	ja
Fachlicher Wahlpflichtbereich (90 LP) (die 70 LP der bestbenoteten Module gehen in die Benotung ein)					
Es sind Module im Umfang von 18 LP aus dem Bereich A: General Management, 18 LP aus dem Bereich B: Volkswirtschaftslehre und Methodische Grundlagen, 30 LP aus dem Bereich C: Betriebswirtschaftslehre und 24 LP aus dem Bereich D: Wirtschaftswissenschaft zu wählen. Werden in den Bereichen A bis C mehr als 66 LP erfolgreich nachgewiesen, verringert sich der Bereich D entsprechend.					
Bereich A: General Management		18			
1	Financial Accounting and Analysis	6	keine	Written exam (120 min) and preparation or portfolio (25,000 ZoL)	ja
2	Grundzüge der Besteuerung	6	keine	Klausur (90 min)	ja
3	Marketing Management	6	keine	Written exam (90 min)	ja
4	Organization and Management	6	keine	Written exam (90 min)	ja
5	Economics of Entrepreneurship	6	keine	Written exam (90 min)	ja
6	Finance Theory	6	keine	Written exam (90 min)	ja
7	Business Analytics and Data Science	6	keine	Term paper (ca. 20.000 ZoL) or Written exam (90 min)	ja

¹ In den englischsprachigen Modulen wird die Modulabschlussprüfung in englischer Sprache abgenommen.

Bereich B: Volkswirtschaftslehre und Methodische Grundlagen		18			
100	Introduction to Advanced Microeconomic Analysis <u>oder</u>	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
101	Advanced Microeconomic Theory I (PhD-level)	6			
102	Introduction to Advanced Macroeconomic Analysis <u>oder</u>	6	keine		ja
103	Advanced Macroeconomic Analysis I (PhD-level)				
106	Competition Policy	6	keine		ja
161	Game Theory	6	keine		ja
8.1	Applied Econometrics	6	keine		ja
8.2	Econometric Methods	12	keine		ja
9	Multivariate Statistical Analysis	6	keine	ja	
Bereich C: Betriebswirtschaftslehre (und Module, die nicht im Bereich A gewählt werden sowie die Module 70, 71, 72 und 73 des Lehrstuhls Wirtschaftsinformatik)		30			
10	Accounting I	6	keine	Written exam (120 min) or portfolio (25,000 ZoL)	ja
11	Accounting II	6	keine	Written exam (120 min) or portfolio (25,000 ZoL)	
12	Accounting: Advanced Topics and Cases in Accounting	6	keine	Term paper (case study) (30,000 ZoL) or portfolio (30,000 ZoL)	ja
13	Accounting: Financial Accounting Research Group	6	keine	Portfolio (30,000 ZoL)	ja
14	Accounting: Master's Thesis Seminar Accounting	6	keine	Term paper (Research exposé) (30,000 ZoL) or portfolio (30,000 ZoL)	ja
15	Accounting: Accounting Reading Group	6	keine	Portfolio (ca. 30,000 ZoL)	ja
16	Accounting: Empirical Accounting Research	6	keine	Portfolio (ca. 30,000 ZoL)	ja
20	Umwandlung von Unternehmen	6	keine	Klausur (90 min)	ja
21	Steuerwirkungslehre	6	keine	Klausur (90 min)	ja
22	Internationale Unternehmensbesteuerung	6	keine	Klausur (90 min)	ja

23	Steuerliche Gewinnermittlung / Umsatzsteuer und Verfahrensrecht	6	keine	Klausur (120 min)	ja
24	Master Tax Seminar	6	keine	Hausarbeit (30,000 ZoL)	ja
30	Customer Analytics and Customer Insights	6	keine	Portfolio	ja
31	Advanced Marketing Modeling	6	keine	Portfolio	ja
32	Seminar Marketing	6	keine	Term paper (ca. 30,000 ZoL)	ja
40	Personnel Economics	6	keine	Written exam (60 min)	ja
41	Advanced Topics in Management	6	keine	Term paper (30,000 ZoL)	ja
42	Incentives in Organizations	6	keine	Written exam (60 min)	ja
45	Financial Contracting	6	keine	Written exam (60 min)	ja
46	Network Based Energy Systems	6	keine	Written exam (90 min)	ja
47	Analysis of Competition	6	keine	Written exam (60 min)	ja
48	Innovation and Property Rights	6	keine	Written exam (60 min)	ja
49.1	Electric Power Markets	6	keine	Multimedia exam (45 min)	ja
49.2	Market Power in Gas Networks	6	keine	Multimedia exam (45 min)	ja
49.3	Project Seminar: Topics in Energy Markets	6	keine	Multimedia exam (15-25 min)	ja
50	Entrepreneurial and Behavioral Decision Making	6	keine	Written exam (90 min)	ja
51	Design of Decision Experiments	6	keine	Written exam (90 min)	ja
52	Master Seminar on Entrepreneurship and Innovation	6	keine	Term paper (45,000 ZoL)	ja
53	Seminar on Experimental Research and Behavioral Decision Making (PhD-level)	6	keine	Multimedia-based exam (40 min)	ja
60	Advanced Corporate Finance	6	keine	Written exam (90 min)	ja
61	Corporate Restructuring	6	keine	Written exam (90 min)	ja
62	Advanced Financial Economics (PhD-level)	6	keine	Written exam (90 min)	ja
63	Case Seminar Advanced Corporate Finance	12	keine	Term paper (ca. 45,000 ZoL)	ja
64	Master Thesis Seminar in Finance	6	keine	Multimedia-based exam (45 min)	ja
65	Master Thesis Seminar in Financial Economics	6	keine	Term paper (ca. 30,000 ZoL)	ja
66.1	Research Topics in Finance I (PhD-level)	6	keine	Term paper (ca. 30,000 ZoL)	ja

66.2	Research Topics in Finance II (PhD-level)	6	keine	Term paper (ca. 30,000 ZoL)	ja
67	Financial Derivatives	6	keine	Written exam (90 min)	ja
68	Fixed Income	6	keine	Written exam (90 min)	ja
69	Venture Capital	6	keine	Written exam (90 min)	ja
200	Selected Topics in Business Administration	6	keine	Written exam (60 - 90 min) or term paper (ca. 30,000 ZoL) or portfolio (ca. 30,000 ZoL)	ja
Bereich D: Wirtschaftswissenschaft		0-24			
Volkswirtschaftslehre					
101	Advanced Microeconomic Theory I (PhD-level)	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
103	Advanced Macroeconomic Analysis I (PhD-level)	6	keine		ja
104	Advanced Monetary Economics	6	keine		ja
105	Advanced International Trade: Theory and Empirics	6	keine		ja
107	Decision-Making under Uncertainty	6	keine		ja
108	Empirical Labor Economics	6	keine		ja
109	Information Economics	6	keine		ja
110	Public Economics	6	keine		ja
111	Advanced Labor Economics	6	keine		ja
121	Advanced Macroeconomic Analysis II (PhD-level)	6	keine		ja
122	Topics in Macroeconomics	6	keine		ja
123	Topics in Labor Economics and Macroeconomics	6	keine		ja
130	European Economic History I	6	keine		ja
131	European Economic History II	6	keine		ja
132	Economic History	6	keine		ja
133	Spatial Economics	6	keine		ja
134	History of Economic Thought in the 20th Century	6	keine		ja
139	Datengrundlagen der Wirtschaftspolitik	6	keine	ja	

140	Selected Topics in Industrial Organization	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
150	Advanced Microeconomics	6	keine		ja
151	Behavioral Economics	6	keine		ja
152	Empirical Methods in Applied Microeconomics	6	keine		
153	Advanced Experimental Economics	6	keine		ja
154	Trust and Reputation	6	keine		ja
155	Advanced Microeconomic Theory II (PhD-level)	6	keine		ja
160	Theory of Incentives	6	keine		ja
162	Topics in Microeconomics	6	keine		ja
165	Gender Economics	6	keine		ja
170	Social Preferences	6	keine		ja
171	Seminar in Public Economics	6	keine		ja
172	Topics in Public Economics	6	keine		ja
180	Economic Growth	6	keine		ja
190	Emerging Markets	6	keine		ja
201	Selected Topics in Economics	6	keine		ja
135	Applied Migration and Cultural Economics	6	keine		ja
136	Applied Migration and Development Economics	6	keine	ja	
137	Political Economy of Conflict	6	keine	ja	
Methodische Grundlagen					
70	Digital Marketing and Web Analytics	6	keine	Term paper (ca. 20.000 ZoL) or written exam (90 min)	ja
71	Seminar Information Systems	6	keine	Term paper (ca. 30,000 ZoL)	ja
72	Applied Predictive Analytics	6	keine	Term paper (30,000 ZoL)	ja
73	IT Security and Privacy	6	keine	Term paper (ca. 50,000 ZoL)	ja
74	Advanced Data Analytics for Management Support	6	keine	Term paper (ca. 10,000 ZoL) or written exam (90 min)	ja
80	Time Series Analysis	6	keine		Ja
81	Analysis of Panel Data	6	keine		ja

82	Microeconometrics	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Volkswirtschaftslehre in der geltenden Fassung	ja
83	Advanced Econometrics	6	keine		ja
84	Estimation of Treatment Effects	6	keine		ja
85	Econometric Projects	6	keine		ja
86	Selected Topics in Econometrics	6	keine		ja
87	Statistical and Machine Learning	6	keine		ja
88.1	Statistical Inference I	6	keine		ja
88.2	Statistical Inference II	6	keine		ja
89.1	Generalized Regression	6	keine		ja
89.2	Advanced Regression Modelling	6	keine		ja
90	Statistical Programming Languages	6	keine		ja
91	Datenanalyse I	6	keine		ja
92	Datenanalyse II	6	keine		ja
93	Statistics of Financial Markets	6	keine		ja
94	Advanced Methods in Quantitative Finance	6	keine		ja
95	Selected Topics in Finance, Insurance and Mathematical Statistics	6	keine		ja
96	Multivariate Statistics and Non- and Semiparametric Modeling	6	keine		ja
97	Statistical Seminars	6	keine		ja
98	Selected Topics in History of Statistics	6	keine		ja
99	Privatissimum	6	keine		ja
202	Selected Topics in Quantitative Methods	6	keine	ja	
203	Selected Topics in Statistics	6	keine	ja	
204	Research Seminar in Statistics	6	keine	ja	
VII.12	Selected Topics in Data Science	6	keine	Gemäß Anlage der Prüfungsordnung für den Masterstudiengang Statistik in der geltenden Fassung	Ja
VII.13	Research Seminar in Data Science	6	keine		ja

Überfachlicher Wahlpflichtbereich				
	Im überfachlichen Wahlpflichtbereich sind Module aus den hierfür vorgesehenen Modulkatalogen anderer Fächer oder zentraler Einrichtungen nach freier Wahl zu absolvieren. 10 LP können entweder für ein sechswöchiges Vollzeitpraktikum oder für ein Teilzeitpraktikum über 12 Wochen mit mindestens 50 % der wöchentlichen Vollarbeitszeit angerechnet werden. Das Praktikum ist während des Studiums zu absolvieren.	10	Die Module werden nach den Bestimmungen der anderen Fächer bzw. zentralen Einrichtungen abgeschlossen. Über die Berücksichtigung der Leistungen entscheidet der Prüfungsausschuss der Wirtschaftswissenschaftlichen Fakultät.	Die Module werden ohne Note berücksichtigt.

Überfachlicher Wahlpflichtbereich (ÜWP) für andere Masterstudiengänge

Nr. des Moduls	Modul	LP	Fachspezifische Zulassungsvoraussetzungen für die Prüfung	Form, Dauer/ Bearbeitungszeit/Umfang, ggf. Sprache der Prüfung im Sinne des § 108 Abs. 2 ZSP-HU	Benotung
ÜWP MA-BWL 1	Financial Accounting and Finance Theory	10	keine	Written exam Financial Accounting and Analysis (120 min) and preparation or portfolio (25,000 ZoL) or written exam Finance Theory and preparation (90 min)	ja
ÜWP MA-BWL 2	Marketing, Organization and Management	10	keine	Written exam Marketing Management (90 min) or written exam Organization and Management (90 min)	ja