

## Mandatory Electives in the Master's program (M. Sc. Taxation)

1. According to § 8 of the examination regulation of the Master's program in Taxation in the version of 20.05.2021
2. Scope of application for WiSe 2022
3. Decided by the Faculty Council of the Faculty of Business and Economics on 13.07.22

### Listing of the major fields of study

Main areas of study anchored in the Examination Regulations:

1. Taxation,
2. Minor Accounting & Auditing,
3. Minor Business Law,
4. Minor Digitization and Digital Business,
5. Minor Quantitative Methods

#### 1. Mandatory elective area Taxation

German General Tax Code (5 ECTS): Final exam  
Tax Accounting Law (5 ECTS): Final exam  
Corporate Tax Avoidance (2,5 ECTS): Seminar paper / presentation  
Case Studies on Tax Reorganization Law and International Tax Law (2,5 ECTS):  
Presentation  
International Transfer Pricing and Income Allocation (2,5 ECTS): Presentation  
Current Issues in Company Taxation (5 ECTS): Seminar paper / presentation  
Multinational Firms and their Taxation (5 ECTS): Final exam  
Seminar Current Issues in Tax Policy (5 ECTS): Seminar paper / presentation  
Tax Function 4.0 – Core Elements of a Digitization Strategy (5 ECTS): Presentation  
Structuring of Affiliated Groups (5 ECTS): Presentation  
Value Added Tax (VAT) (2,5 ECTS): Presentation  
Commutation Law (5 ECTS): Final exam

#### 2. Mandatory elective area Minor Accounting & Auditing

Case Studies Accounting & Controlling (5 ECTS): Seminar paper / presentation  
International Financial Reporting, Auditing and Corporate Valuation (5 ECTS): Final exam  
Capital Market-Based Accounting (5 ECTS): Final exam  
Seminar Accounting and Auditing (5 ECTS): Seminar paper / presentation  
Seminar Accounting & Controlling (5 ECTS): Seminar paper / presentation

Seminar: Applied Empirical Accounting Research (5 ECTS): Seminar paper / presentation / discussion  
Internal and External Auditing (5 ECTS): Final exam

3. Mandatory elective area Minor Business Law

Accounting Law (5 ECTS): Final exam  
European Business Law (5 ECTS): Final exam  
Insolvency Law (5 ECTS): Final exam  
Commutation Law (5 ECTS): Final exam

4. Mandatory elective area Minor Digitization and Digital Business

Algorithms and Data Structures (5 ECTS): Final exam or oral exam  
Data Science Methods (5 ECTS): Final exam or oral exam  
Data Science Concepts (5 ECTS) Final exam or oral exam  
Data Science Tools (5 ECTS): Final exam  
Digital Business Models and Technologies (5 ECTS): Final exam / documentation and presentation  
Economics of Innovation (5 ECTS): Final exam  
Service Analytics (5 ECTS): Final exam  
Tax Function 4.0 – Core Elements of a Digitization Strategy (5 ECTS): Presentation

5. Mandatory elective area Minor Quantitative Methods

Empirical Finance (5 ECTS): Case Studies / Final exam  
Quasi-experimental Policy Evaluation (5 ECTS): Seminar paper  
Seminar Statistics (5 ECTS): Seminar paper / presentation / poster  
Business Forecasting (5 ECTS): Final exam  
Tax Research (5 ECTS): Presentation  
Time Series Analysis (5 ECTS): Final exam or oral exam

In the elective area, students can choose from the entire Master's program offered by the Faculty of Business and Economics.