

Auditing, Business and Law (M.A.)

Semester 1

AQM5062 - Statistical methods	
ID	AQM5062
Level	Advanced Level II
Credits	2 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Test Methods Samples Estimation procedure
Responsible:	Schäfer, Wolfgang; Strotmann, Harald
Objectives	
Relationship with other courses	

AUD5081 - Consolidated financial statements and corporate governance

ID	AUD5081
Level	Expert Level
Credits	2 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Key words	Consolidated financial statments German Commercial Code Business Management
Responsible:	Stobbe, Thomas; Häfele, Markus
Objectives	
Relationship with other courses	
Workload	

ECO5083 - Application of theoretical economics and economic policy

ID	ECO5083
Level	Advanced Level II

Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture with discussion
Key words	social market economy
Responsible:	Strotmann, Harald; Schäfer, Wolfgang
Objectives	
Content	

ECO5084 - Seminar of theoretical economics and economic policy

ID	ECO5084
Level	Advanced Level II
Credits	2 Credits
Hours per week	1
Frequency	Once a Year

Kind of Examination	PLM
Examination time	2 x 10-15 minutes
Language	German
category	Module
Prerequisites	Application of theoretical economics and economic policy
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Key words	social market economy
Responsible:	Strotmann, Harald; Schäfer, Wolfgang
Objectives	
Content	

GMT5061 - Management and Leadership

ID	GMT5061
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes

Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Case Study Bases
Key words	organization Business Management
Responsible:	Terporten, Michael; Sutton, Howard
Objectives	
Content	
Usability in other courses	
Workload	Contact time: 30 hours Self-study: 60 hours

GMT5081 - Planung und Kontrolle	
ID	GMT5081
Level	Expert Level
Credits	5 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German

category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
Key words	planning Cost Accounting Corporate planning Controlling
Responsible:	Britzelmaier, Bernd

LAW5122 - Commercial law and foundations of company law	
ID	LAW5122
Level	Expert Level
Credits	4 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	Modulprüfung 210 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	business law business partnership / non-incorporated firm
Responsible:	Tavakoli, Anusch

TAX5011 - System and application of income taxation	
ID	TAX5011
Level	Expert Level
Credits	4 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK/PLR
Examination time	120 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Key words	Liability to pay taxes Income Corporate Taxes Income Tax
Responsible:	Stobbe, Thomas; Häfele, Markus

Semester 2

AUD5022 - Corporate Evaluation	
ID	AUD5022
Level	Expert Level
Credits	4 Credits

Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Case Study Bases
Key words	Due diligence transfer of company
Responsible:	Heni, Georg
Objectives	The students acquire the fundamental skills for the valuation of a company as valuation unit. They get to know the methods of valuation and acquire the necessary skills to choose and handle the method adequate to the situation. They acquire the legal responsibilities as well as the knowledge of the auditors' principles.
Content	<ul style="list-style-type: none"> • Object adequacy principle, price limit principle and owner orientation principle • Advisory function and decision value/ price limit • Intermediation function and arbitrary value • Argumentation function and argumentation value • Borderline to the function doctrine of IDW • Income approach, DCF-approach, WACC-approach, APV-approach, FTE-approach, company valuation with multiples • Net asset value approach, liquidation value approach • Non-operating assets • Direct method: share of the company as independent evaluation object • Indirect method: deduction of the value of the shares from the value of the whole company • Package surcharge and minority discount • Relevance of stock exchange prices • Professional principles (IDW S 1, comment HFA 2/1995)

	<ul style="list-style-type: none"> • Application of the standards of IDW to company valuation by auditors • General legal conditions for corporate evaluation in the following cases: <ul style="list-style-type: none"> ○ Conversion, especially mergers ○ Foundation/increase of share capital, especially valuation of contributions in kind to the company ○ Conclusion of a contract, especially adequate compensation ○ Disputes between shareholders ○ Corporate valuation for the balance sheet ○ Corporate valuation in connection with WpÜG
Usability in other courses	Collective lecture for Master-students of "Auditing and Taxation" and "Controlling, Finance and Accounting"
Workload	Contact time: 30 hours Self-study: 90 hours

AUD5051 - Audit of financial statements and management reports of corporations and groups

GMT5063 - Finanzierung, Investitionsplanung u. -kontrolle

ID	GMT5063
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLH
Examination time	120 minutes
Language	German

category	Course
Discipline	Business Administration
Pedagogical Approach	Lab
Key words	Controlling Finance Planning Investment
Responsible:	Scholz, Marcus

LAW6131 - Company and Group Law

Semester 3

AUD5023 - Financial statements according to IFRS	
ID	AUD5023
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting

Pedagogical Approach	Interactive approach
Key words	Consolidated financial statements IFRS
Responsible:	Häfele, Markus

LAW6181 - Wirtschaftsrechtliches Vertiefungsseminar

ID	LAW6181
Level	Advanced Level II
Credits	5 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLM
Examination time	mind. 15 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Responsible:	Willburger, Andreas

TAX6013 - Körperschaftsteuer und Umwandlung aus steuerlicher Sicht

ID	TAX6013
Level	Expert Level

Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Key words	Corporate Income Tax Deposit Corporation Change of corporate form Capital gains distribution
Responsible:	Stobbe, Thomas; Weber, Klaus; Schaden, Michael

TAX6014 - Taxation of partnerships and trade tax	
ID	TAX6014
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes

Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Key words	
Responsible:	Weber, Klaus; Stobbe, Thomas

THE6993 - Master-Thesis

Wahlpflichtblock II B (MABL WPF II B)

TAX6021 - International Taxation

TAX6031 - Law on the preparation of tax balance sheet

ID	TAX6031
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes

Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Responsible:	Weber, Klaus; Stobbe, Thomas

TAX6022 - Valuation law and estate tax

Wahlpflichtblock I A (MABL WPF I A)

LAW5121 - Wirtschaftsrecht in der Anwendung	
ID	LAW5121
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Business Law

Pedagogical Approach	Interactive approach
Key words	Contract Labor Law civil law Legal transactions
Responsible:	Harriehausen, Simone (Hauptverantwortliche); Willburger, Andreas

Wahlpflichtblock I B (MABL WPF I B)

TAX5013 - Abgabenordnung	
ID	TAX5013
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	180 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lab
Key words	Liability to pay taxes Administrative act Tax bill Finance Court Criminal procedure
Responsible:	Mink, Markus

TAX5031 - Value added tax and real estate transfer tax

Wahlpflichtblock II A (MABL WPF II A)

LAW6124 - Insolvenzrecht	
ID	LAW6124
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	Modulprüfung 180 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	Bankruptcy Creditor
Responsible:	Schweizer, Kerstin

LAW6123 - Kapitalmarktrecht

ID	LAW6123
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Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	Modulprüfung 180 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	Capital market Stocks transfer of company Insider
Responsible:	Schweizer, Kerstin

LAW6122 - Umwandlungs- und Europarecht	
ID	LAW6122
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK

Examination time	Modulprüfung 180 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	Change of corporate form transfer of company European Law
Responsible:	Schweizer, Kerstin