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Examination Regulations for the Degree Program Master of Science (M.Sc.) "Mannheim Master in Finance, Accounting and Taxation" (MMFACT) at the University of Mannheim

as at 17 November 2025
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I. General Provisions

Section 1 – Scope of the Examination Regulations; Module Catalog

(1) These examination regulations comprise the program-specific regulations for the program Master of Science (M.Sc.) "Mannheim Master in Finance, Accounting and Taxation" of the Business School of the University of Mannheim (hereinafter: master's program MMFACT).

(2) The module catalog for the master's program MMFACT of the University of Mannheim in the respective valid version (hereinafter: module catalog) is passed by the school council of the Business School by mutual agreement with the committee on student affairs and teaching and is published on the website of the University of Mannheim.

(3) In the instance that reference is made in these examination regulations or in the module catalog to examination regulations or a module catalog of another program in its respective valid version (hereinafter: external examination regulations; external module catalog), the provisions of those external examination regulations or the external module catalog is given priority in compliance with the provisions of these examination regulations.

Section 2 – Purpose of the Degree; Graduation; Study Option "Business Research"

(1) [1]The master's examination marks the proper completion of the master's program MMFACT. [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 students have gained combined advanced quantitative knowledge and profound specialist knowledge in Finance, Accounting and Taxation on the basis of a successfully completed program in Business Administration or Economics or a different bachelor's degree with similar contents in Economics, Mathematics and Statistics. [4]Students acquire in-depth and specialized knowledge and methods as well as conceptual skills (level 7 of the German Qualifications Framework for Lifelong Learning, DQR) that optimally prepare them for leadership positions in banking, in finance departments of corporations, consulting, auditing and tax consulting (after completing an additional examination) as well as in academic professions. [5]Furthermore, the master's examination determines whether students are able to deal with complex issues in the field and are able to make data-based and analytical decisions, overcome complex challenges in global value chains and develop sustainable solutions.

(2) [1]The Business School of the University of Mannheim awards the academic degree Master of Science (M.Sc.) for the master's program MMFACT based on the successful completion of the master's examination (section 10 subsection 1). [2]The academic degree must only be used after having received the diploma (section 42).

(3) [1]Students enrolled in the MMFACT program can apply for the "Business Research" study option. [2]In order to be admitted to the research-oriented study option, the candidate must demonstrate a particular capability to write a high-quality doctoral dissertation. [3]The details on the application and the course program as well as possible deviations from the degree plan are specified in the study regulations for the program option "Business Research" of the master's programs "Mannheim Master in Management", "Mannheim Master in Finance, Accounting and Taxation" and "Mannheim Master in Operations & Supply Chain Management" of the University of Mannheim.

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Section 3 – Program Structure; Language of Instruction; Scope of Studies

(1) [1]The master's program MMFACT has a modular structure. [2]The technical, topical and coherent units of instruction (hereinafter: modules) include one course each with the exception of the modules "Master's Thesis" and "Seminar", which do not include a course.

(2) [1]Courses are held in English; the courses of the elective modules can also be held in German. [2]The language of instruction is specified in the module catalog in line with sentence 3. [3]If different languages of instruction are an option in the module catalog for the course of an elective module, the responsible examiner decides on the language of instruction. [4]The examiner will provide information about the decision on the language of instruction before the start of the lecture period in the student portal, but by the start of course registration at the latest. [5]The required preliminary coursework and examinations associated with a course must be completed in the language of instruction; this may be waived in the case of examinations for elective module courses (section 18 subsection 4).

(3) [1]The contents of the individual modules can be found in the module catalog with the exceptions named in sentence 2. [2]The contents of the elective modules in the subject area Complementary Elective that are not offered by the Business School itself ("imported" modules taught by another school) can be found in the external module catalog, to which reference is made in the annex in conjunction with the module catalog.

(4) [1]The individual modules are organized by superordinate units (hereinafter: subject areas). [2]Coursework and examinations within the master's program MMFACT total at least 120 ECTS credits and are obtained in line with the following subject area structure:

1. Business Analytics and Economics (24 ECTS credits),
2. CFO Core Competencies (25–35 ECTS credits),
3. Finance, Accounting and Taxation (at least 19 ECTS credits),
4. Complementary Elective (0–sum of ECTS credits from a maximum of 2 examinations),
5. Academic Projects (30 ECTS credits).

[3]The detailed rules and regulations on the individual subject areas and the required ECTS credits for the master's program MMFACT are specified in sections 12 to 17 in conjunction with the annex.

(5) [1]One ECTS credit corresponds to a workload of 30 hours. [2]The workload comprises the hours spent in class and the hours spent on the preparation for and the revision of classes, self-study as well as the hours spent on preparing and completing required preliminary coursework and the examinations themselves. [3]By passing an examination, the student earns the ECTS credits specified for this examination in the annex in conjunction with the (external) module catalog.

Section 4 – Standard Period of Study; Maximum Period of Study

(1) [1]The period of study for the master's program MMFACT, in which the individual examinations of the master's examination can be successfully completed, is four subject-specific semesters (hereinafter: standard period of study). [2]The course contents are to be designed to allow for completion within the standard period of study.

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(2) [1]All examinations that must be completed as a part of the master's examination must be completed within a given time (hereinafter: maximum period of study). [2]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 (section 5). [3]The student will be notified by the examination committee if they have exceeded the deadline; eligibility to take exams is lost in accordance with section 32 subsection 5 sentences 4 and 5 in accordance with sentence 3 alternative 2 of the act on the higher education institutions in the Land of Baden-Württemberg (LHG).

Section 5 – Extension of Examination Deadlines

(1) The examination committee may extend the examination deadlines defined in these examination regulations 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 they are not responsible for; the examination committee may grant individual extensions based on case by case decisions.

(2) [1]This applies in particular 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), or
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 section 3 subsections 1 and 2 of the maternity protection act (MuSchG).

(3) [1]A request in accordance with subsection 1 must be submitted immediately 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 is only to be granted if additional requirements according to section 32 of the administrative procedure act of the Land 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) The extension of the maximum period of study must not exceed the number of semesters of the standard period of study, provided there are no legal regulations indicating otherwise.

(6) [1]The preceding subsections do not apply to extensions of preparation periods and submission deadlines for examinations or coursework, in particular not to term papers and the master's thesis. [2]The option of requesting disadvantage compensation remains unaffected.

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(7) When calculating the examination deadlines, section 32 subsection 6 LHG must be taken into consideration.

II. Organization and Administration of the Program

Section 6 – Examination Committee for the Master's Program MMFACT

(1) [1]An examination committee is formed for the master's program MMFACT (hereinafter: examination committee). [2]It includes three members of the group of university teachers and one representative of the academic staff members from the Business School as voting members. [3]The members of the examination committee are appointed by the school council of the Business School.

(2) [1]The voting committee members' term of office is three years. [2]All members can be reappointed. [3]The committee members' term of office always starts on 1 August. [4]If a member of the examination committee retires from their position before the end of the term of office, a successor is appointed for the remaining term of office. [5]The remaining members of the examination committee are in charge until a new member is appointed.

(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 deputy chair and at least one other member who is eligible to vote are present. [2]Decisions require a simple majority of votes of the present members. [3]In the event of a tie, the vote of the chair decides the matter. [4]In the event that the chair is not present, the vote of the deputy chair decides 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 must 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 interests of an individual,
4. that are to be kept secret by their nature.

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

Section 7 – Competences of the Examination Committee; Office

(1) [1]The examination committee makes all decisions in accordance with these examination regulations if no other entities such as the examiner or the Student Services are responsible in accordance with these examination regulations; moreover, the examination committee ensures

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compliance with the provisions of these examination regulations. [2]By way of a resolution, the committee can entrust the chair with certain tasks that the committee is normally in charge of:

1. Appointing the examiner for examinations that are not assigned to a specific course (section 8 subsection 3),
2. Appointing the substitute examiner (section 8 subsection 2),
3. *[deleted]*
4. Decisions on the recognition of competences (section 19),
5. Decisions on the approval of reasons for de-registration or absence (section 25),
6. Decisions on disadvantage compensations (section 20),
7. Decisions on extensions of examination deadlines (section 5),
8. Decisions on breaches of procedure (section 27),
9. Declaring the failure of the final examination attempt (section 28),
10. Declaring the exceeding of the maximum period of study (section 4),
11. Decisions in cases of cheating and breaches of regulations (section 26),
12. Decisions on the revocation of examination admissions (section 24 subsection 4),
13. Decisions on the voidness of examinations (section 43),
14. Decisions in appeal procedures on whether an appeal is granted or denied,
15. Decisions on the replacement of the form of examination by another form of examination requiring equal competencies (section 18 subsection 3).

[3]The resolution can be revoked at any time.

(2) In order to support the examination committee and its chair, an office can be established whose staff is mainly in charge of examination proceedings.

Section 8 – Appointment of Examiners and Observers

(1) [1]Only university teachers, auxiliary professors (außerplanmäßige Professor*innen), honorary professors, guest professors, adjunct lecturers and senior academic staff members (Privatdozent*innen) as well as those academic members of staff who have been appointed by the President's Office in accordance with section 52 subsection 1 sentences 5 and 6 LHG (authorized examiners) are authorized to administer examinations and required preliminary coursework. [2]Restrictions regarding these authorized examiners that are defined in the examination regulations may apply to some examinations.

(2) [1]If an examination is assigned to a course, the teacher responsible for the course is appointed as the examiner. [2]If an examiner is unable to perform their duties, the examination committee appoints a substitute examiner. [3]An examiner is deemed unable to perform their duties particularly in case they are sick or in case the examiner themselves or a close relative of the examiner passes. [4]The examination committee reviews the reason, documents it and then makes its decision.

(3) [1]The examinations "Seminar" and "Master's Thesis", which are not assigned to a specific course, are excluded from the regulation in subsection 2 sentence 1. [2]The examination committee appoints the examiners for these examinations.

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(4) [1]Examiners may call in one or more assistants to help with corrections of examinations. [2]The examiners ensure competent evaluation.

(5) [1]In the case of examination processes in the form of an oral examination, the examiner appoints an observer. [2]A person may only act as an observer if they have at least successfully completed a master's degree at a higher education institution in the field that the assessed examination relates to. [3]Observers have an advisory role in the oral examination.

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

(7) For the required preliminary coursework and examinations of the "imported" modules ("imported" examinations given by another school), the regulations for examiners and observers apply as they are stipulated in the current version of the respective external examination regulations, which the external module catalog refers to.

Section 9 – 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 periods for examinations, and deadlines for late registrations and withdrawals (section 23 subsection 2)
2. determine and announce the examination dates and locations for the written examinations (hereinafter: written exams),
3. receive students' independent registrations for attempts at an examination, unless the examination regulations provide for registration with the examiner (section 23 subsection 3 sentence 1 no. 2 in conjunction with section 34 and section 35) or mandatory registration (section 23 subsection 5),
4. administer mandatory registrations in the student portal (section 23 subsection 5),
5. enter the admissions and rejections for examinations into the system (section 24 subsection 1),
6. receive requests and documents relating to proceedings for approval of de-registration or non-attendance (section 25),
7. arrange and allot supervisors for written exams,
8. are in charge of technical administration of all examinations,
9. enforce all deadlines specified in these examination regulations (section 4),
10. issue diplomas (section 42), examination certificates (section 41 subsection 1), Transcript of Records (sections 39 and 41 subsection 2) and Diploma Supplements (section 41 subsection 2), in each case together with attachments, and deliver them (section 42) and
11. maintain student examination records (section 44).

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III. Master's Examination

Part 1: General Provisions

Section 10 – Master's Examination; Studies Abroad

(1) [1]The master's examination is the university examination that completes the studies in the MMFACT master's program. [2]It is passed if the examinations required according to sentence 3 are passed within the maximum period of study. [3]The master's examination consists of the individual examinations in the associated modules in accordance with the specifications for the examination categories (section 11) in conjunction with the annex to these examination regulations (hereinafter: annex). [4]The examinations are assigned to the individual courses of the modules with the exception of the examinations "Seminar" and "Master's Thesis".

(2) Students have the option of spending part of the program studying at a higher education institution abroad (hereinafter: studies abroad); no academic leave of absence is granted for studies abroad.

Section 11 – Examination Categories

[1]The master's examination comprises three categories of examinations with different legal consequences (section 38):

(1) Mandatory examinations

[1]In the case of a mandatory examination, it is mandatory to pass a specific examination for the master's examination. [2]It examines subject-specific key competencies in advanced quantitative methods such as business analytics, applied econometrics or big data. [3]This knowledge and these methods are the necessary foundation for successfully completing the specialization in Finance, Accounting and Taxation and for making data-based and analytical decisions. [4]The composition of the examinations as well as the type, form and scope or duration of the respective examination components are stipulated in the examination regulations. [5]If there are alternative examination compositions listed in the examination regulations, the type of examination for the respective semester is stipulated in the module catalog.

(2) Mandatory elective examinations

[1]In the case of a mandatory elective examination, no specific examination is required, but at least one of the examinations from a small selection must be passed. [2]They examine supplementary methods and key competencies in the subject-specific CFO sub-areas of the three disciplines of the program. [3]These form a further necessary preparation for the elective examinations for a sound specialization in the Finance, Accounting and Taxation area of the program. [4]The composition of the examination as well as the type, form and scope or duration of the respective examination components are stipulated in the annex.

(3) Elective examinations

[1]In an elective examination, one examination is to be passed from a large selection of examinations. [2]It examines additional in-depth and broadening or interdisciplinary knowledge and methods. [3]In the internationally oriented program, these provide in-depth knowledge and practical skills in order to train students to become competent and responsible decision-makers

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in the optimization of business processes and value chains. [4]For the elective examinations given by the Business School, the composition of the examinations as well as the type, form and scope or duration of the respective examination components are stipulated in the examination regulations in conjunction with the module catalog; for the "imported" elective examinations ("imported" examinations are examinations given by another school) in the area Complementary Elective from the master's program in Economics at the University of Mannheim, they are stipulated in the external module catalog, to which reference is made in the module catalog. [5]If there are alternative examination compositions listed in the (external) module catalog, the responsible examiner decides on the type of examination for the elective examination for the respective semester. [6]In this case, the examiner will inform students by the beginning of the course.

[2]The categories that the individual examinations are assigned to arise from sections 12 to 17 in conjunction with the annex.

Part 2: Detailed Regulations on the Individual Areas and ECTS Credits

Section 12 – The Business Analytics and Economics Subject Area

(1) [1]In this area, students must pass four mandatory examinations. [2]For each mandatory examination students pass, they earn 6 ECTS credits.

(2) The modules corresponding to the mandatory examinations are listed in the annex.

Section 13 – The CFO Core Competencies Subject Area

(1) [1]In this area, three mandatory examinations and at least two mandatory elective examinations must be passed. [2]By passing one of the examinations named above, students earn 5 ECTS credits each. [3]Taking into account the interactions with the subject area Finance, Accounting and Taxation and the subject area Complementary Elective according to section 16, up to two further passed examinations from the range of mandatory elective examinations in this area can be included in the master's examination as an elective examination.

(2) The modules corresponding to the mandatory examinations are listed in the annex.

(3) [1]The modules associated with the four mandatory elective examinations are listed in the annex. [2]Students are responsible for selecting their specific mandatory elective examinations from the available options. [3]To choose, the student must bindingly register for the first attempt at a mandatory elective examination. [4]There is no quantitative limit to the number of ongoing examination processes in this area.

Section 14 – The Finance, Accounting and Taxation Subject Area

(1) [1]In this subject area, students need to pass elective examinations corresponding to at least 19 ECTS credits. [2]Depending on the interactions with the subject area CFO Core Competencies and the subject area Complementary Elective according to section 16, elective examinations from this subject area can be included in the master's examination. [3]Elective examinations from modules named "International Course" (hereinafter: IC modules) are taken into account to a maximum of 12 ECTS credits.

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(2) [1]Students have a large selection of modules and their respective examinations at their disposal for the elective examinations. [2]There are various level 500 and level 600 modules in the areas

1. Accounting (ACC)
2. Finance (FIN)
3. Taxation (TAX)

available. [3]The specific modules available and the number of ECTS credits to be earned upon passing each associated examination can be found in the annex in conjunction with the module catalog.

(3) [1]Students choose their specific elective examinations on their own by bindingly registering for the first attempt at an elective examination that is available. [2]There is no quantitative limit to the number of ongoing examination processes in this area.

Section 15 – The Complementary Elective Subject Area

(1) [1]In this subject area, students decide independently whether to take the associated elective examinations and the respective modules for their master's examination. [2]Taking into account the interactions with the subject area CFO Core Competencies and the subject area Finance, Accounting and Taxation according to section 16, up to two elective examinations from this subject area can be included in the master's examination. [3]In addition to sentence 2, elective examinations from IC modules are taken into account to a maximum of 12 ECTS credits.

(2) [1]Students have a large selection of modules and their respective examinations at their disposal for the elective examinations. [2]There are various modules from

1. the master's program in Economics at the University of Mannheim and
2. the Information Systems area and the Operations Management area of the Mannheim Master in Management program

available. [3]The specific modules available and the number of ECTS credits to be earned upon passing each associated examination can be found in the annex in conjunction with the (external) module catalog.

(3) [1]Students choose their specific elective examinations on their own by bindingly registering for the first attempt at an elective examination that is available. [2]There is no quantitative limit to the number of ongoing examination processes in this area.

Section 16 – Interactions Between the Subject Area CFO Core Competencies, the Subject Area Finance, Accounting and Taxation and the Subject Area Complementary Elective

(1) With regard to the examinations that can be taken into account for the master's examination, the examinations in the subject areas of

1. CFO Core Competencies,
2. Finance, Accounting and Taxation and
3. Complementary Elective

interact with each other.

(2) [1]Students must pass examinations totaling at least 54 ECTS credits in the subject areas CFO Core Competencies and Finance, Accounting and Taxation. [2]Consequently, students are to pass

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further examinations in these two areas amounting to at least 10 ECTS credits after they have acquired the minimum total of 25 ECTS credits in the subject area CFO Core Competencies and 19 ECTS credits in the subject area Finance, Accounting and Taxation. [3]The extent to which further examinations from these two subject areas are included in the master's examination depends on whether a student chooses examinations in the subject area Complementary Elective and, if so, whether these are taken into account for the master's examination in accordance with subsection 3. [4]If a student does not choose any examinations in the subject area Complementary Elective, the number of ECTS credits to be acquired in the other two subject areas increases accordingly in order to acquire the ECTS credits required to pass the master's examination.

(3) [1]Which passed examinations are taken into account for the master's examination depends on when the required number of 66 ECTS credits has been completed or exceeded in the individual areas, taking into account the requirements for ECTS credits in accordance with subsection 2 and

1. which examination attempt was taken first,
2. unless a student declares in writing and without conditions to the examination committee within the registration period in accordance with section 23 subsection 2 sentence 1, in which order the examinations of an exam date are to be taken into account for the master's examination.

[2]The examinations to be taken into account are assigned to the respective subject areas in the examination regulations including the annex and the module catalog and are taken into account accordingly when calculating the area grade. [3]An examination that is not to be taken into account is listed on the Transcript of Records as an additional examination with the respective grade.

(4) If a student is involved in further examination processes in these three subject areas at the time in accordance with subsection 3, these examination processes are to be terminated.

Section 17 – The Academic Projects Subject Area

(1) In this subject area, students must pass a mandatory elective examination called "Seminar" and the mandatory examination "Master's Thesis".

(2) [1]By passing the mandatory elective examination "Seminar", students earn 6 ECTS credits. [2]To pass the mandatory elective examination "Seminar", students can choose from various level 700 modules from the areas Finance (FIN), Accounting (ACC) and Taxation (TAX) (hereinafter: seminars). [3]The available seminars for each semester can be found in the module catalog. [4]After having been admitted to the mandatory elective examination "Seminar", students are responsible for registering for a seminar by submitting a binding registration for the first attempt at the associated examination. [5]The regulations stated in section 34 apply to this mandatory elective examination "Seminar" in particular.

(3) [1]If a student passes more than one examination for the mandatory elective examination "Seminar" in the same subject-specific semester, the module grade of the mandatory elective examination whose presentation the student took part in first in the semester concerned is taken into account when calculating the subject area grade. [2]An examination that is not to be

taken into account is listed on the Transcript of Records as an additional examination with the respective grade. [3]If a student is involved in another "Seminar" examination process at the time when they are passing the mandatory elective examination "Seminar", this examination process is to be terminated.

(4) If an examination in the mandatory elective examination "Seminar" is failed with no option to resit and there is no further seminar including the respective examination available, the mandatory elective examination and the subject area Academic Projects are failed with no option to resit.

(5) [1]By passing the mandatory examination "Master's Thesis", students earn 24 ECTS credits. [2]In order to pass the mandatory examination "Master's Thesis", students can choose from various topics from the areas Finance (FIN), Accounting (ACC) and Taxation (TAX) by taking the corresponding thematic modules from the various chairs (hereinafter: thesis modules (MA-Module)). [3]The available thesis modules for each semester can be found in the module catalog. [4]Students are responsible for registering for a thesis module by submitting a binding registration for the first attempt at the associated examination. [5]It is not possible to take several thesis modules at the same time, as it is not permitted to be involved in several examination processes for this mandatory examination at the same time. [6]The regulations stated in section 35 apply to this mandatory examination "Master's Thesis" in particular.

IV. Examination Process

Part 1: General Provisions

Section 18 – General Regulations

(1) An examination as defined in these examination regulations usually involves completing one or several individual pieces of coursework or exams.

(2) [1]Group examinations are permitted unless they are incompatible with the actual form of the examination. [2]If an examination is completed in a group, the final topic of the group examination and the assignment of respective tasks to the students must be determined by the examiner. [3]In case of group examinations, the individual contribution of each student to the examination must be evaluated; it must be ensured that within the joint preparation of a topic the individual contribution of each group member can clearly be separated and evaluated individually.

(3) [1]The coursework or examination designated in the annex can be substituted by a different kind of coursework or examination or can be adapted in terms of its duration or scope provided that the substituting coursework or examination is as appropriate as the substituted one to assess the respective competencies and there are, considering the organizational requirements of the substituting coursework or examination, no essential differences in duration or scope of the coursework or examination. [2]In particular, competencies are equal between written and supervised digital examinations (on campus), between written and unsupervised digital take home exams (off campus), and between oral examinations and digitally supported oral examinations. [3]In compliance with data protection regulations, the decision on changing the duration or the form of the examination or adapting the scope lies with the examiner and the responsible examination committee. [4]Students are informed of these decisions by the beginning

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of the lecture period of the respective semester at the latest. [5]The decision is to be made coherently for all examination dates of an examination of the respective semester.

(4) [1]The individual mandatory and mandatory elective examinations must be taken in English. [2]The elective examinations may also have to be taken in German. [3]The language of examination for the elective examinations is specified in the module catalog. [4]If different languages are an option in the module catalog, the responsible examiner decides on the language of examination. [5]The examiner informs the students about the decision on the language of examination at the beginning of the course.

(5) The examiner determines the authorized materials and informs the students about it using appropriate means in due time before the examination.

Section 19 – Recognition of Competences

(1) Coursework and examinations as well as periods of study obtained in degree courses or in distance-learning units that are part of degree programs at official or officially recognized higher education institutions in Germany or abroad as well as at universities of cooperative education (Berufsakademien) of the Federal Republic of Germany are recognized, provided there is no significant difference between the competences obtained in them and the coursework or examinations of this master's program.

(2) [1]For the recognition of coursework or examinations completed abroad, agreements between the Federal Republic of Germany and other countries need to be taken into account, such as agreements on equivalency 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 are to 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 or 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, in particular, that the proven competences they acquired outside of the higher education sector are comparable to the coursework and examinations to be substituted in terms of content and scope. [3]For the decision on the recognition, the form of instruction is to be considered as well. [4]Skills and qualifications obtained outside of the higher education sector may substitute 50 percent of the program at most. [5]The regulations for the recognition of coursework and examinations at 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 coursework and examinations are recognized and the grading systems are similar, the grades must 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 on the Transcript of Records.

(6) In case students take an examination at the University of Mannheim even though they have already obtained the respective qualification elsewhere, they automatically waive the right to have the previous qualification recognized.

Section 20 – Disadvantage Compensation

(1) [1]If students, as a result of a special condition or situation, in particular within the meaning of section 5 subsection 2, cannot take the respective examination, in particular due to the form of examination, they can request disadvantage compensation by submitting a request for disadvantage compensation in due time and in writing, whereupon the examination committee, in coordination with the respective examiners, grants the appropriate disadvantage compensation in order to adhere to the principle of equal opportunity. [2]Students with a disability or with a chronic illness must submit their request for disadvantage compensation to the commissioner and counselor for students with a disability or a chronic illness; the examination committee is obliged to take the recommendation of the commissioner and counselor for students with a disability or a chronic illness into account in their decision-making process.

(2) [1]A 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 in accordance with section 23 subsection 2 sentence 1 by the end of the registration period at the latest. [2]If the request is not made in due time in accordance with sentence 1, the extension may only be granted if additional requirements according to section 32 of the administrative procedure act of the Land of Baden-Württemberg (LVwVfG) are met. [3]If students fail to submit the request for disadvantage compensation in due time in accordance with sentences 1 or 2, their particular circumstances will not be considered for the evaluation of the respective coursework or examination. [4]The possibility to withdraw or de-register from an examination with a valid reason remains in effect.

(3) [1]It is the students' responsibility to provide sufficient proof of their special circumstances upon filing the request for disadvantage compensation. [2]If there are any significant changes to a student's special circumstances after they have been granted disadvantage compensation, particularly any changes that would result in a lapse of entitlement, the student is obliged to inform the examination committee without delay, even if they have not yet taken advantage of such compensation.

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Section 21 – Admission to the Examinations: Requirements and Application

(1) Students must apply for admission to all examinations of the master's examination on their own responsibility, particularly taking into account the maximum period of study.

(2) [1]The application for admission to an examination is made by the student, who bindingly registers on their own responsibility for the first attempt at this examination (section 23 subsection 1 sentence 2). [2]If a positive decision is made regarding their admission to the examination, it takes place on the next possible examination date, unless the student decides on their own responsibility to register for a later examination date within the framework of the given options (section 23).

(3) Admission to the individual examinations of the master's examination of the master's program MMFACT is only granted to students who

(1) are enrolled in the master's program MMFACT,

(2) have not lost their eligibility to take examinations in the master's program MMFACT or in another Diplom, Magister, bachelor's or master's program in a similar field of study, and

(3) meet the requirements for the examination in question, having successfully completed any required preliminary coursework (section 22).

(4) [1]For each attempt at an examination, students need to provide proof that they meet the admission requirements, in particular the required preliminary coursework. [2]Section 24 applies accordingly.

Section 22 – Required Preliminary Coursework

(1) [1]The examiner may stipulate that students must pass further coursework in the same semester of the attempt in order to be admitted to the examination (hereinafter: required preliminary coursework). [2]Required preliminary coursework is to be specified in the module catalog.

(2) The language of examination also applies to the required preliminary coursework.

Section 23 – Registration for the Attempts; Examination Dates

(1) [1]Students are responsible for registering for an attempt at an examination, unless a mandatory registration is planned for an attempt. [2]Students are always responsible for registering for the first attempt at an examination.

(2) [1]Students are responsible for registering for an attempt at an examination in the student portal within a period set by the Student Services (hereinafter: registration period). [2]The Student Services can extend the registration period (hereinafter: late registration). [3]After the registration period, a registration can only be withdrawn during the withdrawal period determined by the Student Services (hereinafter: withdrawal). [4]Once the withdrawal period has closed, the registration for an examination attempt is binding. [5]Sentences 3 and 4 apply accordingly to attempts for which students have been registered as part of a mandatory registration in the student portal.

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(3) [1]Subsection 2 sentence 1 does not apply in case

1. the examination begins before the start of the registration period (subsection 4) or
2. these examination regulations provide for registration for an attempt at an examination with the examiner.

[2]In these cases, students need to record the binding registration for the attempt within the registration period in the student portal on their own responsibility by means of the regular registration process, unless the Student Services have been informed of the binding registration by the examiner and documented it in the student portal.

(4) If the examination takes place before the start of the registration period that is determined by the Student Services and students are therefore unable to register via the student portal before the examination, students are registered bindingly as soon as they accept the task of the first component of the examination from the examiner (hereinafter: participation in the examination).

(5) [1]If an attempt at an examination is not passed (section 36) or is deemed not to have been taken (section 25 and section 35 subsection 7), students are registered by means of a mandatory registration for their next attempt at an examination in the same semester (hereinafter: alternate examination date), provided that

1. students have a further attempt to pass the examination at their disposal (section 37) and
2. another examination date is available in the same semester (subsections 7 and 8).

[2]If the requirement according to sentence 1 number 2 is not met, students must register independently for their next attempt at the examination for an examination date in a subsequent semester. [3]Students are not automatically registered for exams taking place in the next semester.

(6) Registrations for all attempts at the "Seminar" and "Master's Thesis" examinations are exclusively governed by sections 34 and 35.

(7) The module catalog must indicate for each examination how many examination dates are available in a semester.

(8) If an examination consists of one component, the following examination procedures must be observed:

1. Written examination or digital examination - supervised (on campus); digital take home exam - unsupervised (off campus)

a. [1]The regular examination date of a semester must take place at the start of the semester break, and the alternate examination date must take place before the following lecture period begins or at the latest during the first week of the lecture period of the following semester. [2]There must be at least three weeks' time between announcing the results from the regular examination date and the alternate examination date. [3]The alternate examination date counts for the semester in which the regular date took place.

b. [1]Students can decide on their own if they want to participate in the regular or the alternate examination date for the modules "CC 502 – Applied Econometrics", "CC 505 – Applied Business Analytics: Structured Data", "BE 510 – Business Economics I" and "BE 511 – Business Economics II". [2]For an examination attempt in the level 500 and level 600 modules

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as well as for attempts at examinations in the "imported" modules from the master's program in Economics ("imported" modules are modules taught by another school), students can only register for the regular examination date.

c. [1]If an attempt was failed or deemed not taken on the regular examination date, students are automatically registered for the second (alternate) examination date, provided they are eligible for further examination attempts. [2]If a student's attempt on the alternate examination date was failed or deemed not taken, they are themselves responsible for registering for the next examination date that is available to them in the student portal.

2. Components assigned to a specific course (e.g. term papers)

[1]Each semester, an examination date is available for which students can register for an examination attempt on their own responsibility. [2]The next possible examination date is in the following semester provided that the respective course is on offer.

(9) If an examination consists of several components, the following examination procedures must be observed.

1. The following applies to courses with components assigned to a specific course and a written exam:

a. [1]If the examination consists of several components that are assigned to a specific course as well as of a written exam, for each attempt at an exam, the written exam must be taken on the regular examination date according to subsection 7 number 1; all other components are to be completed during the semester (examination date of a semester); sentence 3 remains unaffected. [2]Students can only register for an examination attempt on their own responsibility on the examination date of a semester. [3]If the requirements are met, examiners may stipulate in the module catalog that another examination date is offered in the same semester on which the entire examination is to be repeated.

b. [1]If components assigned to a specific course cannot be completed in the required form due to the circumstances, a further examination date in the same semester is only admissible if the components assigned to a specific course can be replaced adequately with regard to the acquisition of competences. [2]If another examination date takes place in the same semester, the written exam must be taken on the alternate examination date as defined in subsection 7 number 1.

c. [1]If a student fails the attempt at an exam during the examination date of a semester and there is another examination date in the same semester, the student will be automatically registered for this attempt via the student portal. [2]If the examination attempt is not passed on the examination date of a semester and the student is eligible for a further examination attempt or the examination attempt is deemed not taken and there is no further examination date in the same semester, the student is themselves responsible for registering for another attempt at this examination in a future semester provided that the respective course is on offer.

2. The following applies to courses with components assigned to a specific course only (no written exam):

a. [1]If an examination only consists of components assigned to a specific course, these must be completed during the semester (examination date of a semester); sentence 3 remains

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unaffected. [2]Students can only register on their own responsibility for the examination date of a semester. [3]If the requirements are met, examiners may stipulate in the module catalog that another examination date is offered in the same semester on which the entire examination is to be repeated.

b. [2]If components assigned to a specific course cannot be completed in the required form due to the circumstances, a further examination date in the same semester is only admissible if the components assigned to a specific course can be replaced adequately with regard to the acquisition of competences.

c. [1]If the examination attempt is not passed on the examination date of a semester and the student is eligible for a further examination attempt or the examination attempt is deemed not taken and there is a further examination date in the same semester, the student will be automatically registered for this attempt via the student portal. [2]If the examination attempt is not passed on the examination date of a semester and the student is eligible for a further examination attempt or the examination attempt is deemed not taken and there is no further examination date in the same semester, the student is themselves responsible for registering for another attempt at this examination in a future semester provided that the respective course is on offer.

Section 24 – Decision on Admission to an Examination

(1) [1]If students register independently for a first attempt at an examination in the student portal, they are admitted to the first attempt at an examination; this admission is subject to them having passed the required preliminary coursework and meeting the admission requirements in line with section 21 subsection 3 (status in the student portal: ZU). [2]If students do not meet the admission requirements, admission in the student portal is refused in good time before the start of the attempt (status in the student portal: ZA).

(2) [1]If the binding registration for an examination attempt is submitted to the examiner, the examiner decides on the admission. [2]It is the students' responsibility to provide the examiner with the information required for admission, in particular by submitting a current Transcript of Records. [3]If the admission requirements according to section 22 subsection 3 are met, the examiner is to communicate the assignment or topic of the examination to the student at the time of the examination.

(3) The examination committee may revoke admission if it was obtained through false or misleading information, or if facts subsequently arise or become known that would have justified denial of admission.

Section 25 – De-Registration and Absence

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

(2) [1]The request for de-registration must be submitted without delay in writing to the Student Services (declaration); the decision on the request is made by the examination committee. [2]The student seeking approval is responsible for producing adequate proof. [3]If the student is ill, they

must also submit a medical certificate to the Student Services without delay; this certificate must include the medical diagnosis which confirms that the student is not able to take the examination. [4]If the student has a child who is ill, 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 students due to reasons beyond their control.

(4) In case students are studying at a university abroad and therefore not able to take an examination for which they are bindingly registered, this, in particular, will be recognized as a valid reason.

(5) [1]If a 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. [2]In 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 is deemed not taken.

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

(8) [1]The student may de-register from required preliminary coursework without providing proof of a valid reason. [2]In such cases, admission to the examination must be ruled out for the semester in question, unless, upon request from the student, the responsible examiner allows the completion of different preliminary coursework as an alternative. [3]The request is to be granted if, upon consideration, the significance of required preliminary coursework is relative to the reasonable interests of the student.

Section 26 – Cheating and Other Misconduct

(1) [1]If students manipulate or try to manipulate the result of their required preliminary coursework or their examination by cheating or using unauthorized resources or by influencing the examiner or supervisor in favor of themselves or a third person, the respective coursework or examination or further coursework or examinations may be graded "failed" ("5.0", "nicht ausreichend", or "nicht bestanden") or the students may be excluded from the examination depending on the severity of the violation. [2]In particularly severe cases, students can be excluded without the option to retake the examination. [3]It is also considered cheating according to sentence 1 if coursework or examinations contain quotations or references from the works of others which have not been indicated as such by the student.

(2) [1]When grading term papers, master's theses or equivalent papers, the examination committee and the examiner have the right to use software to detect plagiarism. [2]Students may be obliged to submit their work to the respective examiner in printed and electronic form. [3]The work must be anonymized before the plagiarism check.

(3) [1]If students try to have coursework and/or examinations completed abroad recognized on the basis of false information, the coursework or examinations they are to substitute are graded "failed" ("5.0", "nicht ausreichend", or "nicht bestanden"). [2]The examination for which

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recognition was sought must be taken at the University of Mannheim at the next possible examination date.

(4) [1]A student who violates the examination regulations severely, in particular, if they disturb the proper course of an examination, may be excluded from the examination by the examiner or the supervisor. [2]In such cases, the relevant coursework or examination is graded "failed" ("5.0", "nicht ausreichend", or "nicht bestanden"). [3]In severe cases, the examination committee may exclude students from taking any further examinations.

Section 27 – Breaches of Procedure

(1) [1]The examination committee can 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. [2]In particular, the examination committee may order that coursework or examinations are to be retaken by all or by individual students or, in case the principle of equal opportunity was violated, grant an extension or impose another appropriate measure of compensation.

(2) [1]Any disturbances of the examination procedure must be reported immediately by the affected student during the examination:

1. in case of a written supervised examination to the supervisor,

2. in case of other examinations/coursework to the examiner.

[2]Any other kinds of breaches of procedure are to be reported by the affected student in due time as soon as the student learns of a particular breach of procedure. [3]The reports according to sentences 1 and 2 must be entered into the examination minutes or otherwise put on file in an appropriate manner. If the disturbances of the examination procedure or any other kind of breaches of procedure are not reported in due time, they are deemed insignificant, in particular with respect to the evaluation of the respective examination.

(3) [1]If the examination committee did not take measures of compensation in accordance with subsection 1 for a disturbance that occurred during an examination and was reported without delay or for other breaches of procedure, or those measures were inadequate, students are to address their request for the necessary measures of compensation to the examination committee in writing immediately after the examination; if the examination consists of several parts, the request is to be made immediately after the relevant part of the examination. [2]The request must not contain any conditions. [3]If the request is not made in due time, the disturbances of the examination procedure or any other kind of breaches of procedure are deemed insignificant, in particular with respect to the evaluation of the respective examination.

(4) [1]In addition to the responsibility of the examination committee as set out in subsection 1, measures to compensate for breaches of procedure that cannot be postponed can be taken by the examiner or the supervisor of the exam in question. [2]A measure is deemed not postponable if a decision of the examination committee cannot be obtained in time; this applies particularly in case of sudden disruptions of the examination, when waiting for a decision of the committee does not make sense, as the remaining examination seems to be in jeopardy. [3]In case measures are taken that are deemed not postponable, the examiner or the supervisor of the exam in question informs the responsible examination committee without delay about the decisions that were taken.

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Part 2: Basic Information on the Individual Examinations

Section 28 – General Information on the Types and Forms of Examinations

(1) Required preliminary coursework and individual examination components may be of oral (section 29), written (section 30) or digital (section 31) nature, as well as a combination of these types (section 33).

(2) [1]The following sections detail which type of examination the concrete forms of exams belong to. [2]The list of forms of examinations is not exhaustive. [3]Further forms of examinations for elective examinations and their required preliminary coursework can be included in the module catalog.

Section 29 – Oral Examinations

(1) In an oral examination, a student demonstrates in a time-limited setting that they can present terminologically and methodologically sound scientific results for the required task or question using appropriate scientific language and deal with specific questions in this context.

(2) [1]Oral examinations are as a rule individual examinations and are conducted by an examiner in the presence of an observer. [2]If the competences to be assessed in a specific examination require it, an oral examination may be conducted in a group setting; the group size may not exceed five students. [3]The examiner informs students at the beginning of the course of the decision if an oral examination is conducted in a group setting.

(3) [1]Oral examinations must last at least 15 and no longer than 30 minutes. [2]The duration of a group assessment must allow for each student to be examined for at least 15 minutes and no more than 30 minutes.

(4) [1]An oral examination can also be conducted with digital support with the examiner joining digitally. [2]Regarding sentence 1, the examiner makes a decision. [3]Students will be informed of this decision by the beginning of the registration period for the respective examination date at the latest. [4]The regulations of section 32a LHG, in particular regarding online examinations with video supervision, remain unaffected.

(5) [1]Minutes from the examination (Ergebnisprotokoll) must be taken on the main course of the examination. [2]The examiner must bring in a person familiar with the field of study as secretary to take the minutes. [3]This person may also participate in the oral examination as an observer. [4]The assessment of the oral examination must be communicated to the student immediately after the examination and recorded in the minutes. [5]The minutes are to be signed by the examiner, the secretary and the observer, and must be included in the examination records.

Section 30 – Written Examinations

(1) Supervised written exams (Klausuren)

1. In a written exam, students demonstrate that they can complete a task or question independently in writing under supervision within a limited period of time, either without or with the help of authorized means or resources.

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2. [1]Written exams can only be conducted partly or in full in the form of multiple choice examinations if the tasks are given and assessed by the same person. [2]The examination questions must provide for reliable examination results. [3]When designing the examination, the examiner must determine which answers are accepted as correct. [4]If, during the assessment of the examination, it turns out that individual tasks do not produce reliable results, they must not be considered for the calculation of the examination's result. [5]When assessing an individual task or the exam as a whole, neither negative points may be awarded nor may incorrect answers be offset against correct answers.
3. [1]Supervisors take minutes in which any incidents during the course of the examination are noted. [2]The minutes must be signed by the supervisors and put on file.

(2) Term papers

1. In a term paper, students independently develop a scientific question over a longer period of time and present their research and analysis as well as the corresponding reasoning in writing in the appropriate scientific language.
2. [1]The mandatory elective examination "Seminar" is exclusively subject to the regulations stated in section 34. [2]The paper to be submitted as part of the mandatory examination "Master's Thesis" is subject to the provisions of this subsection, unless section 35 states otherwise.
3. [1]The preparation period for the term paper is determined by the examiner in reasonable proportion to its scope. [2]Insofar as no final specifications are made in the annex, the scope is indicated in the module catalog; the examiner provides information on the duration of the preparation period at the beginning of the lecture period at the latest. [3]The preparation period begins as soon as the student accepts the topic.
4. [1]The examiner may involve other persons as supervisors. [2]Supervisors advise students on any questions to do with completing the term paper; the individual performance and the students' self-reliance for the examination is to be maintained.
5. When submitting term papers, students must include a list of the resources used and a manually signed declaration with the following wording:

   "I hereby declare that the paper presented is my own work and that I have not called upon the help of a third party. No other persons were involved in the intellectual content of the present work. In particular, I have not used the help of a ghostwriter or a ghostwriting agency. Third parties have neither directly nor indirectly received money or monetary benefits from me for work related to the content of the submitted work.

   In addition, I declare 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. Chatbots (such as ChatGPT) or other software that is able to complete the examination or parts of it by using artificial intelligence were used in coordination with the examiner and in accordance with their instructions. The paragraphs created using chatbots are marked as such.

   The digital version of the paper submitted is complete. I understand that it is not possible to make any changes to my paper after I have submitted it. I consent to my paper being

electronically stored and sent anonymously in order to be checked for plagiarism. I understand that an untrue declaration or refusal to make a declaration can result in my work not being graded at all; in this case, the paper is considered graded "failed" ("5.0", "nicht ausreichend", or "nicht bestanden")."

6. [1]In case of unsupervised digital take home exams (off campus), the tasks can be provided in hard copy or digitally; the completed examination prepared by the students in digital or handwritten form must be submitted digitally in a way specified by the university and in a file format approved by the university. [2]A handwritten signature is not required for unsupervised digital take home exams (off campus); instead, students must submit a declaration stating that they have completed the examination on their own and have only used the authorized resources.

(3) Written assignments

1. General information

a. In written assignments, students critically examine and solve a clearly defined subject-related topic in a shorter time frame than in the case of a term paper and present the results in an appropriate form.

b. [1]The preparation period for the written assignment is determined by the examiner in reasonable proportion to its scope. [2]Insofar as no final specifications are made in the annex, the scope is indicated in the module catalog; the examiner provides information on the duration of the preparation period at the beginning of the lecture period at the latest. [3]The preparation period begins once students have received the topic or the assignment.

2. Concrete written assignments

a. Group projects

[1]In group projects, students demonstrate the extent to which they have acquired the skill to develop, carry out and present substantial academic work in a team. [2]As a rule, students prepare a project report, in which the project is presented, explained and the individual steps are described and project results are presented.

b. Case studies

In case studies such as case write ups, students demonstrate that they can apply theoretical models and concepts to practical issues.

c. Case study discussions (Case study)

[1]Students cooperatively work on case studies in small groups. [2]They are able to develop and discuss their results together and present them appropriately in writing.

d. Assignments

[1]In contrast to a term paper, an assignment consists of course-related work on cases, tasks or problems of usually up to five pages depending on the depth of the required analysis. [2]Depending on the task, one long or several shorter assignments may be required.

e. Digital take home exams - unsupervised (off campus)

[1]In unsupervised digital take home exams (off campus), students demonstrate that they can complete a task or solve a problem independently within a limited time, either with or

without authorized resources. [2]In case of unsupervised digital take home exams, the tasks can be provided in hard copy or digitally; the completed examination prepared by the students in digital or handwritten form must be submitted digitally in a way specified by the university and in a file format approved by the university. [3]For the unsupervised digital take home exams, a reasonable amount of time for downloading the examination and uploading the completed examination is provided in addition to the actual working time that is set in minutes; students are not allowed to work on the examination during this time; it is the responsibility of the students to start the download and upload in a timely manner to ensure that it can be completed within the allocated time frame. [4]If students do not submit examinations within the allocated upload period in accordance with the requirements, this is considered failure to attend the examination (no-show); in this case, the examination is graded "failed" ("5.0" or "nicht bestanden"), unless the student is not responsible for exceeding the upload period. [5]A handwritten signature is not required for these digital take home exams; instead, students must submit a declaration in accordance with subsection 2 number 5. [6]The regulations of section 32a LHG, in particular regarding online examinations with video supervision, remain unaffected. [7]In all other respects, the regulations on written exams apply accordingly.

Section 31 – Digital Coursework and Examinations

(1) In digital coursework and examinations, students demonstrate that they can complete a task or solve a problem independently within a limited time in an examination environment set up by the university, either with or without authorized resources.

(2) [1]Digital coursework or examinations are defined by questions of the relevant examination being displayed on a computer screen and answers having to be entered immediately on this computer. [2]If a relevant examination is not exclusively but partially conducted this way, sentence 1 applies to this part accordingly. [3]If the above sentences apply to a written exam, it is a supervised digital examination; in all other respects, section 30 subsection 1 applies accordingly.

(3) The regulations of section 32a LHG, in particular regarding online examinations with video supervision, remain unaffected.

Section 32 – Obligation to Cooperate During Digitally Supported Examinations

(1) Digitally supported examination formats within the meaning of this regulation are all kinds of examinations in which students complete tasks at a computer (digital examinations, particularly supervised digital examinations) or examinations where the completed tasks are transmitted digitally, such as digitally supported oral examinations and unsupervised digital take home exams.

(2) [1]In the case of digitally supported examination formats where the university does not provide supervision at the student's respective location, students must cooperate in ensuring examination security. [2]Students need to make sure that they remain in a protected room while taking the examination; in particular, they need to make sure that there is no contact with other persons for the entire duration of the examination; examiners and supervisors are not

considered other persons within the meaning of this provision. [3]Additionally, they need to make sure that checks on whether they are completing the tasks independently are possible.

(3) [1]If the university does not provide technical equipment for the respective examination, students themselves are responsible for ensuring that their technical equipment works properly; they are responsible for making sure that their technical equipment is suitable for the intended purpose in due time before the exam. [2]If students do not have the technical equipment required to take an examination, they have the option of submitting a request to the examination coordinator at the Student Services office to take the examination at the university with the means and capacities available there. [3]Section 32b LHG remains unaffected. [4]If the cause for a technical error cannot be clearly determined, students who claim such a technical error can be imposed with the condition to take examinations exclusively on campus and with equipment provided by the university for additional examination attempts and other examinations.

(3) The university is required to provide students with the opportunity to test the environment for online examinations with video supervision in accordance with section 32a LHG with regard to its (technical) equipment and facilities; students are obliged to make use of this opportunity in due time before the examination.

Section 33 – Other Examinations - Combinations of Different Types of Examinations and Coursework

(1) Presentations

[1]Students summarize a topic and present it orally in a time-limited setting to the participating students and the examiner of the course associated with the examination. [2]A written handout is to be prepared for this audience. [3]The presentation date is set by the examiner in one of the classes.

(2) Participation in courses

1. [1]In discussion-based courses with a maximum number of, as a rule, 30 participants and in courses intended to teach practical skills and competences, active participation can be defined as coursework, if this supports the learning outcome of the course. [2]The examiner will grade participation with "passed" ("bestanden") if the student's contributions meet the expectations set by the learning outcome as stipulated in the module catalog actively and without significant limitations (successful participation). [3]The evaluation of the students' performance is based on an overview of all of their contributions regardless of their nature (oral, written, practical or a combination of these).

2. [1]Successful participation is presumed if the students have attended at least 80 percent of teaching hours. [2]If students have attended less than 80 percent of teaching hours, it is presumed that they did not successfully participate in the course regardless of the reasons for their absence. [3]The sum of the teaching hours is calculated in accordance with the module catalog; if teaching hours are canceled during the semester and not made up for, the sum of the teaching hours serving as a basis for the calculation of successful participation is reduced accordingly. [4]The result of these calculations is calculated to one decimal place and rounded to full hours. [5]In individual cases, these presumptions can be refuted by the examiner by means of an overview of the individual student's contributions. [6]If students have not passed the participation, they can formally request the examiner to determine which further

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successful contributions they are to make in addition to attendance, provided that these contributions may still lead to successful participation.

3. [1]If students have attended less than 60 percent of teaching hours, successful participation is ruled out, regardless of the reasons for the students' absence. [2]If in such a case students consult their examiner and the examiner still considers successful participation possible, the refutation of this presumption as well as the determination of the further contributions to be made in addition to participation demands the approval of the competent chair of the examination committee.

(3) Harvard Case Method

[1]Instead of lecture-oriented teaching methods, the Harvard Case Method emphasizes students' active participation in the learning process. [2]This approach is to model the challenges of decision-making in real life, enabling students to apply their theoretical knowledge to real-life situations. [3]The evaluation of the students' performance is based on an overview of all of their contributions on the case studies depending on their nature (oral, written, practical or a combination of these).

(4) Oral defense

1. [1]In an oral defense, the student orally presents the main findings of a term paper in a time-limited setting; the oral presentation is supported by a handout or other form of visualization. [2]Afterward, the student demonstrates that they can deal with specific questions and solve them orally in a terminologically and methodologically sound manner using appropriate scientific language, in particular regarding the topic-related aim and methodological decisions taken when working on the term paper. [3]The evaluation of the oral defense is based on an overview of the student's performance.

2. The oral defense to be completed as part of the mandatory examination "Master's Thesis" is subject to the provisions of this subsection, unless section 35 states otherwise.

3. Oral defenses are conducted by an examiner in the presence of an observer.

4. Oral defenses must last at least 15 and no longer than 30 minutes.

5. [1]An oral defense can also be conducted with digital support with the examiner joining digitally. [2]Regarding sentence 1, the examiner makes a decision. [3]Students are informed of this decision well in advance, however, no later than when they register for the respective examination attempt. [4]The regulations of section 32a LHG, in particular regarding online examinations with video supervision, remain unaffected.

6. [1]Minutes from the oral defense (Ergebnisprotokoll) must be taken on the main course of the oral defense. [2]The examiner must bring in a person familiar with the field of study as secretary to take the minutes. [3]This person may also participate in the oral defense as an observer. [4]The assessment of the oral defense must be communicated to the student immediately after the oral defense and recorded in the minutes. [5]The minutes are to be signed by the examiner, the secretary and the observer, and must be included in the examination records.

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Part 3: Special Examinations

Section 34 – Examination in the Module "Seminar"

(1) By passing the mandatory elective examination "Seminar" (level 700 module), students prove that they have the basic skills and abilities required to work independently on a problem, using scientific methods, within a limited period of time, and are therefore able to write the master's thesis.

(2) [1]The composition of the mandatory elective examination "Seminar" is identical for every attempt and every available seminar. [2]The examination always comprises independent written work on a problem in the form of a term paper (seminar paper) and a presentation of the results. [3]Students have a total of two attempts in each seminar to pass the mandatory elective examination "Seminar".

(3) [1]Only university teachers of the University of Mannheim can be examiners in the mandatory elective examination "Seminar". [2]The university teacher who assigns the topic of the seminar paper to the student is the examiner. [3]The examiner may involve other persons as supervisors. [4]The supervisor advises students on any questions to do with the production of the seminar paper; the individual performance and the students' self-reliance for the paper must be maintained.

(4) [1]Students are responsible for registering for each examination attempt with the examiner of the examination associated with the seminar attended. [2]The examiner ensures that the respective admission requirements have been fulfilled before allocating topics to students. [3]By assigning the topic, registration is binding and the student is admitted to the examination.

(5) [1]The examiner determines the topic and the duration of the preparation period. [2]Students have six to a maximum of eight weeks to complete the seminar paper. [3]The preparation period begins once the topic has been allocated to the student.

(6) [1]The seminar paper must be submitted to the examiner's chair in due time and form either as a single written copy and in digital form or transmission is completed digitally in accordance with section 30 subsection 2 number 6 sentence 1. [2]The examiner specifies the form of submission in the module catalog. [3]If the seminar paper is submitted as a hard copy, a signed declaration in accordance with section 30 subsection 2 number 5 must be enclosed. [4]A handwritten signature is not required in the case of digitally completed transmission; instead, students must submit a declaration in accordance with section 30 subsection 2 number 6.

(7) In order to be eligible for the examination presentation, the term paper must be submitted in due time and form by the end of the preparation period at the latest.

Section 35 – Examination in the Module "Master's Thesis"

(1) [1]By completing the mandatory examination "Master's Thesis", students are to prove that they have acquired the skills and proficiency to work independently on scientific and subject-specific questions in their field of study by using scientific methods within a limited period of time. [2]The examination "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]In addition, working on the examination "Master's Thesis" helps students improve their written and oral communication skills. [5]Group work is not permitted.

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(2) The mandatory examination "Master's Thesis" consists of a first component in the form of a paper as set out in section 30 subsection 2 and a second component in the form of an oral defense as set out in section 33 subsection 4.

(3) [1]The examiner of the mandatory examination "Master's Thesis" may only be a university teacher from the Areas Finance, Accounting or Taxation. [2]The university teacher who assigns the topic of the mandatory examination "Master's Thesis" to the student is the examiner. [3]The examiner may involve other persons as supervisors for the paper. [4]The supervisor advises students on any questions to do with the production of the paper; the individual performance and the students' self-reliance for the paper must be maintained.

(4) The prerequisite for admission to the mandatory examination "Master's Thesis" is passing the mandatory elective examination "Seminar".

(5) [1]The examination is to be taken in English. [2]The composition of the examination is identical in each available Master's Thesis (MA) module. [3]Regardless of the specific MA module taken, students have a total of two attempts to pass the mandatory examination "Master's Thesis".

(6) [1]The subject is determined by the examiner, who selects the topic for the mandatory examination "Master's Thesis". [2]Students are to be granted the chance to put forward suggestions for a topic. [3]However, no legal right to be assigned the suggested topic arises. [4]The topic for the mandatory examination "Master's Thesis" must be set by the examiner in such a way that it is possible to complete the paper within the preparation period. [5]The preparation period is 20 weeks and begins once the topic has been given to the student.

(7) [1]Students are responsible for registering for each attempt with the examiner. [2]The examiner ensures that the respective admission requirements have been fulfilled before allocating topics to students. [3]By assigning the topic, registration is binding and the student is admitted to the mandatory examination "Master's Thesis".

(8) [1]The topic may be changed once during the first examination attempt or resit attempt and only during the first eight weeks of the preparation period at the chair of the examiner. [2]The examiner must immediately notify the Student Services office of the change of an already assigned topic and the time of the change and have it documented on the respective file. [3]If the topic is returned in time, the attempt is deemed not taken.

(9) [1]The paper must be submitted to the examiner in due time and form either as a duplicate written copy and in digital form or transmission is completed digitally in accordance with section 30 subsection 2 number 6 sentence 1. [2]The examiner specifies the form of submission in the module catalog. [3]If the paper is submitted as a hard copy, a signed declaration in accordance with section 30 subsection 2 number 5 must be enclosed. [4]A handwritten signature is not required in the case of digitally completed transmission; instead, students must submit a declaration in accordance with section 30 subsection 2 number 6.

(10) If the paper is not submitted in time, it is considered graded "failed" ("5.0", "nicht ausreichend"); no oral defense will be conducted.

(11) [1]The paper is graded by the examiner.

(12) [1]If the paper is submitted to the examiner in due time and form, the examiner is to conduct the oral defense within six weeks, but no later than eight weeks, after submission of the paper. [2]The oral defense is conducted and graded by the examiner.

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(13) [1]The examiner determines the final grade of the examination "Master's Thesis" in accordance with section 36 subsection 7 sentence 3 and announces it in the required form. [2]The grade is based on the individual grades of the paper and the oral defense. [3]The grade of the paper accounts for sixty percent of the final grade and the grade of the oral defense for forty percent.

(14) [1]For a student's second attempt at the examination "Master's Thesis", there must be two examiners. [2]The examiner's duties as defined in the subsections above are fulfilled by the first examiner. [3]The paper is graded by both examiners. [4]If the evaluations of the first and second examiner differ, the final grade is calculated in accordance with section 36 subsection 7 as the grade that comes closest to the weighted average of the two individual evaluations. [5]If this average equals 4.1 or worse, the grade 5.0 ("nicht ausreichend", "failed") is awarded. [6]To conduct and evaluate the oral defense, the two examiners form an examination commission. [7]The first examiner is the chair and leads the oral defense; they ensure that the student is questioned in an appropriate manner. [8]All members of the examination commission may participate in the oral defense. [9]The evaluation is made in accordance with the provisions of sentences 4 and 5. [10]The examiner's duties as defined section 33 subsection 4 are fulfilled by the first examiner. [11]The minutes within the meaning of section 33 subsection 4 number 6 must also be signed by the second examiner.

(15) [1]The topic of the mandatory examination "Master's Thesis", the date on which the topic was allocated to the student, the end of the preparation period and the submission date of the paper are to be put on file after the start of the preparation period and the day the paper was submitted. [2]The evaluations of the paper and the date of the oral defense must be sent to the Student Services without delay.

Part 4: Evaluation of Performances and Grading

Section 36 – Evaluation of Performances; Examination and Module Grades

(1) The examiner assesses examinations or coursework either with a grade (examination) or without a grade with "passed" ("bestanden") or "failed" ("nicht bestanden") (coursework or examination).

(2) [1]The assessment is to be completed within four weeks. [2]By way of exception, the evaluation of the mandatory examination "Master's Thesis" is to be completed within two months; the assessment of oral defenses and oral examinations is to be completed immediately after the examination.

(3) The following grades can be assigned:

Numerical Value	*Grade*	*Explanation*
1.0 or 1.3	very good ("sehr gut")	an excellent performance
1.7; 2.0 or 2.3	good ("gut")	a performance which is substantially above the average requirements
2.7; 3.0 or 3.3	satisfactory ("befriedigend")	a performance corresponding to the average requirements
3.7 or 4.0	fair ("ausreichend")	a performance which, in spite of its flaws, suffices to meet the requirements

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5.0	failed ("nicht ausreichend")	a performance which does not meet the requirements due to considerable flaws

(4) [1]An examination is passed if the assessment resulted at least in a 4.0 ("ausreichend") or "passed" ("bestanden"). [2]The examination process ends when the examination is passed. [3]Coursework and examinations that are graded "failed" ("5.0", "nicht ausreichend", or "nicht bestanden") or are deemed to have been graded "failed" ("5.0", "nicht ausreichend", or "nicht bestanden") are not passed.

(5) If students do not submit a piece of coursework in due time by the submission deadline or if they fail to attend an examination date despite having registered bindingly, the piece of coursework or the examination is deemed to have been evaluated "failed" ("5.0", "nicht ausreichend", or "nicht bestanden").

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

(7) [1]If 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. [2]The weighted average grade is calculated to one decimal place; all further decimal places are excluded without rounding. [3]The examination grades according to their weighted average are:

1.0 up to and including 1.1	= 1.0
above 1.1 and up to and including 1.5	= 1.3
above 1.5 and up to and including 1.8	= 1.7
above 1.8 and up to and including 2.1	= 2.0
above 2.1 and up to and including 2.5	= 2.3
above 2.5 and up to and including 2.8	= 2.7
above 2.8 and up to and including 3.1	= 3.0
above 3.1 and up to and including 3.5	= 3.3
above 3.5 and up to and including 3.8	= 3.7
above 3.8 and up to and including 4.0	= 4.0
4.1 or worse	= 5.0

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

(8) The module grade equals the examination grade.

Section 37 – Resitting Examinations and Required Preliminary Coursework

(1) Students may not retake an examination that they have passed, e.g. to improve their grades.

(2) Failed examinations may generally be retaken once (resit examination). When retaking an examination consisting of several components, all examination components are to be retaken.

(3) If students fail a resit examination, they may take a second resit (joker) in one of the mandatory examinations in the subject area Business Analytics and Economics or the subject area CFO Core Competencies at any time once during the entire master's program.

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(4) [1]If students do not pass a piece of required preliminary coursework, they can retake it in the same semester in the same or, if necessary, in a different form, provided that

a. the student who has failed the required preliminary coursework reports to the examiner with a corresponding request immediately after they have been notified of not having passed and

b. the piece of required preliminary coursework can be taken again in a form that is adequate with regard to the acquisition of competence; the examiner decides on this and informs the student accordingly.

[2]If the student does not retake the piece of required preliminary coursework in the same semester or if the student does not pass the examination on the last possible examination date of the semester, the piece of required preliminary coursework must, as a rule, be completed again the next time the examination is available. [3]The examiner of the resit examination decides on exceptions from sentence 2 upon request of a student. [4]The request is to be submitted in due time and before the examination concerned takes place; otherwise the required preliminary coursework is to be redone.

Section 38 – Failing the Final Attempt at an Examination; Legal Ramifications

(1) The failure of an examination is final if the last available attempt at the examination was not passed.

(2) [1]If a student fails a mandatory examination with no option to resit, the examination committee officially notifies them, in writing, that the respective mandatory examination has been failed and cannot be retaken. [2]In this case, the student loses their eligibility to take exams in the master's program MMFACT in accordance with section 32 subsection 5 sentence 3 alternative 1 LHG.

(3) [1]If a mandatory elective examination is failed with no option to resit and students no longer have mandatory elective examinations at their disposal to pass the requirements (section 13 subsection 1 sentence 1), the examination committee is to issue an official notification stating that the mandatory elective examinations have been failed with no option to resit. [2]In these cases, students lose their eligibility to take exams in the master's program MMFACT in accordance with section 32 subsection 5 sentence 3 alternative 1 LHG.

(4) [1]If the student fails their final attempt at an elective examination, the examination committee does not issue a notification; the student does not lose eligibility to take exams in accordance with section 32 subsection 5 sentence 3 alternative 1 LHG. [2]If a student fails a final attempt at an elective examination with no option to resit, they can register for another available elective examination on their own responsibility.

Section 39 – Transcript of Records

If a student has lost their eligibility to take exams (section 4 and section 38), the Student Services office issues them a Transcript of Records upon request, which indicates the modules passed and failed and their evaluation and indicates that the student has forfeited their eligibility to take exams.

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Section 40 – Calculation of the Subject Area Grade, Grading of the Master's Examination (Final Grade)

(1) [1]The subject area grade is calculated by weighting the average according to the number of ECTS credits allocated to each module. [2]If only one elective examination is taken into account for the master's examination in the subject area Complementary Elective, taking into account the interactions according to section 16, the grade in the subject area Complementary Elective corresponds to the module grade of the elective module whose examination is taken into account for the master's examination. [3]The module grades of the additional examinations are not taken into account when calculating the subject area grades.

(2) The final grade of the master's examination is calculated from the average of the subject area grades weighted according to the number of ECTS credits.

(3) [1]For the subject area grades in line with subsection 1 sentence 1 as well as the final grade, only the first decimal place is of importance; all other decimal places are eliminated without rounding up or down. [2]In 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").

(4) In case the final grade is 1.2 or better, the student graduates "with distinction" ("mit Auszeichnung bestanden").

(5) [1]Prior to having received the final grade, students are given a preliminary average grade that is indicated on the Transcript of Records. [2]The regulations on calculating and indicating the final grade also apply accordingly to the preliminary average grade.

Part 5: Completion of the Master's Examination

Section 41 – Master's Degree Certificate, Diploma Supplement

(1) [1]After successful completion of the master's examination, the student is issued a German-language degree certificate. [2]This comprises:

1. the areas in section 3 subsection 4 in case the respective examinations are passed; they are listed with the corresponding number of ECTS credits and the subject area grade (in words and figures);
2. the topic and grade (in words and figures) of the master's thesis, as well as the names of the examiners;
3. the final grade (in words and figures);
4. if the requirements are met, the fact that the student graduated "with distinction" ("mit Auszeichnung").

[3]The certificate bears the date of completion of the last examination. [4]If it is not possible to determine the date according to sentence 3, the last day of classes of the respective semester serves as the date of completion. [5]If the last examination is passed by recognition of coursework or examinations completed, the date of the applicant's request for recognition is deemed to be

the date of completion. [6]The certificate must be signed by the chair or deputy chair of the examination committee.

(2) [1]An English-language Diploma Supplement in accordance with the European Diploma Supplement model is attached to each certificate. [2]A 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 examinations and the respective modules including the grades are listed as well.

(3) [1]The Diploma Supplement also contains an ECTS Grade Distribution Table in accordance with the ECTS guidelines. [2]The ECTS Grade Distribution Table contains a list of the percentage distribution of the final grades obtained by graduates of the master's program MMFACT. [3]The ECTS Grade Distribution Table is produced annually in June. [4]The calculation is based on the final grades of all graduates who have completed their program of study in the last three academic years. [5]The chair of the examination committee decides for each class whether or not an ECTS Grade Distribution Table is produced. [6]They may decide to take further graduating classes into account for the calculation.

Section 42 – Diploma

[1]Along with the master's degree certificate, the student receives a diploma in German and English certifying the conferment of the academic degree, which includes the final grade for the master's examination or the classification according to section 40 subsection 4. [2]The diploma bears the date of the master's degree certificate. [3]The diploma is signed by the dean of the school or their deputy and bears the seal of the University of Mannheim.

Section 43 – Voidness

(1) [1]In case students have manipulated an examination by cheating and this fact is revealed after they have received the master's degree certificate, the examination committee can revise the result or the respective grade retroactively and declare the examination as completely or partially failed. [2]If the completion of the master's examination is affected by this, the examination committee can revoke the respective ECTS credits and, if necessary, declare the master's examination "failed with no option to resit".

(2) [1]If the requirements to be admitted to an examination were not met, without the candidates' intent to disguise this fact, and if this fact is revealed after students have received the master's degree certificate, this defect is remedied by having passed the examination. [2]If students have attained admission illegitimately on purpose, the examination may be declared "failed" ("nicht bestanden") and consequently the master's examination may be declared "failed with no option to resit".

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

(4) [1]Inaccurate master's degree certificates are to be recalled. [2]Where applicable, new master's degree certificates are to be issued. [3]Along with the inaccurate master's degree certificates, the respective diploma is to be recalled if changes to the final grade have to be made or the master's examination was declared "failed with no option to resit". [4]After 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 sentence 2 is no longer possible.

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

Section 44 – Access to Examination Records

(1) The students must be granted access to their graded written and digital examinations upon written request within an appropriate period of time; this includes the respective evaluations of the examiners and the minutes of each oral examination.

(2) [1]The request must be submitted to the chair or the Student Services within one year after having received the result of the respective examination. [2]They decide on the time and place for accessing the examination records.

V. Final Provisions

Section 45 – Entry into Force and Scope

These examination regulations become effective on 1 August 2026. They apply to students who start their master's program in the Master of Science (M.Sc.) "Mannheim Master in Finance, Accounting and Taxation" at the Business School of the University of Mannheim in the fall semester 2026/2027.

Article 2 of the 1st amendment as at 1 July 2026 stipulates:

Article 1 applies to all students who start their master's program in the Master of Science (M.Sc.) "Mannheim Master in Finance, Accounting and Taxation" (MMFACT) at the University of Mannheim in the fall semester 2026/2027 in accordance with the provisions of the examination regulations for the degree program Master of Science (M.Sc.) "Mannheim Master in Finance, Accounting and Taxation" (MMFACT) at the University of Mannheim as at 17 November 2025 (Bulletin of the President's Office (Bekanntmachungen des Rektorats) No. 12/2025 of 28 November 2025, pp. 13 et seqq.).

This amendment comes into effect the day after its publication in the Bulletin of the President's Office (Bekanntmachungen des Rektorats) of the University of Mannheim.

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VI. Annex: Subject Area Components; Subject Area Tables

1. Business Analytics and Economics (24 ECTS credits)

This subject area teaches the core quantitative skills required to successfully complete the program.

Module abbreviation	Module name	Exam composition	P/WP/W Examination	ECTS credits
CC 502	Applied Econometrics	Written exam (90 min.) or digital examination - supervised (on campus) (90 min.)	P	6
CC 505	Applied Business Analytics: Structured Data	Assignment (50%) and presentation (15–30 min., 50%)	P	6
BE 510	Business Economics I	Written exam (90 min.)	P	6
BE 511	Business Economics II	Written exam (90 min.)	P	6

2. CFO Core Competencies (25–35 ECTS credits)

In this subject area, students are required to acquire additional specialist skills in the core topics of the three CFO sub-disciplines of the MMFACT master's program.

Module abbreviation	Module name	Exam composition	P/WP/W Examination	ECTS credits
FIN 540	Corporate Finance I - Lecture (Capital Structure, Cost of Capital and Valuation)	Written exam (60 min.)	P	5
ACC 520	IFRS Reporting and Capital Markets	Written exam (90 min.)		5
ACC/TAX 570	ESG Regulation and Sustainability Reporting	Written exam (90 min.)		5
FIN 500	Investments	Written exam (60 min.)	WP	5
FIN 590	Financial Institutions I	Written exam (60 min.)		5
ACC 540	Financial Statement Analysis & Equity Valuation	Written exam (90 min.)		5
TAX 560	Taxes and Business Decisions	Written exam (90 min., 80%) and presentation (15–30 min., 20%)		5

3. Finance, Accounting and Taxation (at least 19 ECTS credits)

[1]This area provides further specialization in the field of Finance, Accounting and Taxation. [2]*[deleted]*

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[3]Level 500 modules require basic academic knowledge of business administration. [4]Level 600 modules may require the passing of certain level 500 modules due to their advanced level; these requirements are indicated in the module catalog.

Module abbreviation	Module name	Exam composition	P/WP/W Examination	ECTS credits
FIN /5XX /6xx ACC /5XX /6xx TAX /5XX /6xx	The specific level 500 and level 600 modules, the respective examinations as well as the respective number of ECTS credits to be earned if the examination is passed can be found in the module catalog.		W	at least 19 ECTS credits

4. Complementary Elective (0 – sum of ECTS credits from a maximum of 2 examinations)

In the subject area Complementary Elective, a maximum of two examinations from the selected subject areas listed below can be included in the master's examination.

Module abbreviation	Exam composition	P/WP/W Examination	ECTS credits
IS 5XX/6XX OPM 5XX/6XX E 5XX/5XXX	The specific modules that can be taken from the areas Information Systems and Operations Management of the Mannheim Master in Management program and from the master's program in Economics at the University of Mannheim, the respective number of ECTS credits to be earned and the associated examinations can be found in the (external) module catalog.	W	sum of ECTS credits from a maximum of 2 examinations

5. Academic Projects (30 ECTS credits)

By passing the examinations "Seminar" and "Master's Thesis", students demonstrate that they have the required skills and abilities to use scientific methods to independently work on a complex issue from a specific field for a limited period of time and present it.

Module abbreviation	Module name	Exam composition	P/WP/W Examination	ECTS credits
FIN / 7XX ACC / 7XX TAX / 7XX	Seminar	Term paper (6–8 weeks, 50%) and presentation (15–30 min., 50%)	WP	6
MA	Master's Thesis	Paper (20 weeks, 60%) and oral defense (15–30 min., 40%)	P	24

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List of Abbreviations

ECTS	European Credit Transfer System
FSS	spring semester
HWS	fall semester
Min.	minutes
P	mandatory
W	elective
WP	mandatory elective