

Course Descriptions for graduate courses in English of the M.Sc. in Management & Marketing program

Module: Management Theory			
Learning objectives: Students understand important theories of management. They can reflect on methodological preconditions and paradigms of theories. They are able to apply theory to complex case studies. They are able to make decisions based on theoretical concepts and excogitate potential impacts for the surrounding environment. They can develop solutions to specific issues in teams and present their results. They have skills to connect fields of knowledge about management to issues of business administration and marketing.			
Content: - Theories of cooperation and/or - Theories of organisation and/or - Theories of strategy and/or - Theories of human resource management and/or - Theories of organizational learning and/or - Theories of innovation management			
Forms of Teaching and Learning	Classroom Presence (Contact Hours per Week)	Active participation expected	Workload (Hours)
Seminar (part 1)	2	Active participation and presentation in class	Classroom meetings (part 1) (30) Classroom meetings (part 2) (30) Literature review (70) Exam preparation and exam (50)
Seminar (part 2)	2	Group discussion, work on group results, presentation of group results and plenary discussion	
Language: English			
Total Work Load: 180 hours			
Duration of Module: 1 Semester			
Frequency of Module Offering: winter term			
Applicability: Master of Science in Management & Marketing			

Module: Marketing Theory			
Learning objectives: Students understand important theories of marketing. They can reflect on methodological preconditions and paradigms of theories. They are able to apply theory to complex case studies. They are able to make decisions based on theoretical concepts and excogitate potential impacts for the surrounding environment. They can develop solutions to specific issues in teams and present their results. They have skills to connect fields of knowledge about marketing to issues of business administration and management.			
Content: - Theories of buyer behaviour and/or - Theories of business-to-business marketing and/or - Theories of services marketing and/or - Theories of logistics and/or - Theories of E-Commerce			
Forms of Teaching and Learning	Classroom Presence (Contact Hours per Week)	Active participation expected	Workload (Hours)
Seminar (part 1)	2	Active participation and presentation in class	Classroom meetings (part 1) (30) Classroom meetings (part 2) (30) Literature review (70) Exam preparation and exam (50)
Seminar (part 2)	2	Group discussion, work on group results, presentation of group results and plenary discussion	
Language: English			
Total Work Load: 180 hours			
Duration of Module: 1 Semester			
Frequency of Module Offering: winter term			
Applicability: Master of Science in Management & Marketing			

Module: Management Case Study Seminar**Learning objectives:**

Students achieve knowledge on typical management problems. They can independently develop solutions on a methodological basis. Papers on theoretic and methodological basics will help to understand the specific problems and to use a methodic approach. Students can develop within group discussion solutions for cases studies. They will present their results in a plenary discussion. The students will achieve or enhance their capabilities to properly use their management knowledge for specified problems and to prepare, to describe and illustrate complex management issues in a structured way.

Content:

- Case studies on corporate culture and/or
- Case studies on leadership and/or
- Case studies on organizational culture and/or
- Case studies on organizational teams and/or
- Case studies on innovation management and/or
- Case studies on organizational identity.

Forms of Teaching and Learning	Classroom Presence (Contact Hours per Week)	Active participation expected	Workload (Hours)
Seminar (part 1)	2	Paper presentation	Classroom meetings (part 1) (30) Classroom meetings (part 2) (15) Literature review, writing of the paper and presenting the paper (135)
Seminar (part 2)	1	Group discussion, work on group results, presentation of group results and plenary discussion	

Language: English**Total Work Load:** 180 hours**Duration of Module:** 1 Semester**Frequency of Module Offering:** winter term**Applicability:** Master of Science in Management & Marketing

Module: Marketing Case Study Seminar			
Learning objectives: Students achieve knowledge on typical marketing problems. They can independently develop solutions on a methodological basis. Papers on theoretic and methodological basics will help to understand the specific problems and to use a methodic approach. Students can develop within group discussion solutions for cases studies. They will present their results in a plenary discussion. By that the students will achieve or enhance their capabilities to properly use their marketing knowledge for specified problems and to prepare, to describe and illustrate complex marketing issues in a structured way.			
Content: - Case studies on consumer marketing and/or - Case studies on business-to-business marketing and/or - Case studies on services marketing and/or - Marketing business game			
Forms of Teaching and Learning	Classroom Presence (Contact Hours per Week)	Active participation expected	Workload (Hours)
Seminar (part 1)	2	Paper presentation	Classroom meetings (part 1) (30) Classroom meetings (part 2) (15) Literature review, writing of the paper and presenting the paper (135)
Seminar (part 2)	1	Group discussion, work on group results, presentation of group results and plenary discussion	
Language: English			
Total Work Load: 180 hours			
Duration of Module: 1 Semester			
Frequency of Module Offering: winter term			
Applicability: Master of Science in Management & Marketing			

Freie Universität Berlin

Master in “Finance, Accounting , Taxation and Supplements” (FACTS)

Overview on English-speaking courses

Contact: Prof. Jochen Bigus ([jochen.bigus\(at\)fu-berlin.de](mailto:jochen.bigus(at)fu-berlin.de))

Advanced Financial Accounting

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Klaus Ruhnke, Prof. Dr. Paul Pronobis
Language	English
Type of module	Compulsory course
ECTS	6
Compulsory and regular attendance	Yes, attendance of 3 hours per week
Duration	One semester
Frequency	Winter Term (October - December)
Pre-requisites	Basic knowledge of International Financial Reporting Standards (IFRS).

Learnings objectives and course content

Consolidated and non-consolidated financial statements and other disclosure requirements according to International Financial Reporting Standards (IFRS). There is an emphasis on the legal perspective of partly complex financial accounting problems. There is seminarial teaching with integrated exercises. Partly taught via an e-learning system.

Examination

Assessment	Written Exam
Exam Period	December
Duration	90 minutes

Performance Measurement and Incentives

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Jochen Bigus
Language	English
Type of module	Compulsory course, attendance of 3 hours per week
ECTS	6
Compulsory and regular attendance	Yes
Duration	One semester
Frequency	Winter Term (October - December)
Pre-requisites	Basic knowledge of managerial accounting

Learnings objectives and course content

This course provides an overview on the measurement of value creation in firms. Students will learn which concepts of performance measurement and management incentive systems exist and what are the practical difficulties in motivating managers to use these concepts. The course addresses the following topics: direct and indirect performance measurement, residual income concept, Cash Value Added, bonus pools, Balanced Scorecard and the Capital Asset Pricing Model. There is seminarial teaching with integrated exercises.

Examination

Assessment	Written Exam
Exam Period	December
Duration	90 minutes

Taxes and Corporate Decisions

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Jochen Hundsdoerfer
Language	English
Type of module	Compulsory course
ECTS	6
Compulsory and regular attendance	Yes, attendance of 4 hours per week.
Duration	One semester
Frequency	Winter Term (October - December)
Pre-requisites	Basic knowledge of tax accounting.

Learnings objectives and course content

Tax systems, tax accounting with different legal forms. Effect of tax accounting on corporate decision making (with regard to investment, financing, accounting, headquarter etc.). The course is also suitable for foreign students.

Examination

Assessment	Written Exam
Exam Period	December
Duration	90 minutes

Valuation of Derivatives

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Dr. Andreas Löffler, Dr. Jornt Holtman
Language	English
Type of module	Compulsory course
ECTS	6
Compulsory and regular attendance	Yes, attendance of 3 hours per week.
Duration	One semester
Frequency	Winter Term (October - December)
Pre-requisites	Basic knowledge of valuation theory.

Learnings objectives and course content

The course deals with the valuation of derivative financial instruments in theory and practice, e.g. of futures, forwards and the most important types of options.

Examination	
Assessment	Written Exam
Exam Period	December
Duration	60 minutes

Research Methods in Finance and Accounting

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Daniela Lorenz, Prof. Dr. Paul Pronobis
Language	English
Type of module	Elective course
ECTS	6
Compulsory and regular attendance	Yes, attendance of 3 hours per week
Duration	One semester
Frequency	Winter Term (October - December)
Pre-requisites	Basic knowledge of statistics.

Learnings objectives and course content

Students get acquainted with the basic econometric tools used in empirical research in finance and accounting. Students will be able to properly assess the research design and results of empirical research studies. Moreover, they are meant to conduct a study on their own in the PC lab.

Examination

Assessment	Written exam
Exam Period	December
Duration	90 minutes

Audit Practice

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Joachim Schindler, Dr. Markus Kronner
Language	English
Type of module	Elective course
ECTS	6
Compulsory and regular attendance	Yes; attendance of 3 hours per week.
Duration	One semester
Frequency	Winter Term (October - February)
Pre-requisites	None. Enrolment for the “Advanced Financial Accounting” module or a similar course is however strongly recommended. Furthermore, concurrent enrolment for the “Auditing” module is also recommended

Learnings objectives and course content

Introduction, the market for assurance services, the objectives of the annual audit, the audit process, including client acceptance and planning an audit, control evaluation, substantive procedures, selected audit areas, completing the audit, special features of auditing consolidated financial statements, documentation and reporting.

Examination

Assessment	Written exam
Exam Period	December
Duration	90 minutes

Seminar in Accounting and Auditing

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Klaus Ruhnke
Language	English or German
Type of module	Elective course
ECTS	6
Compulsory and regular attendance	Yes; attendance of 3 hours per week.
Duration	One semester
Frequency	Winter Term (October - February)
Pre-requisites	Basic knowledge of financial accounting.

Learnings objectives and course content

Current issues in auditing and financial accounting. Students are required to write and present a seminar thesis.

Examination

Assessment	Written assignment (15-20 pages), presentation and discussion of the assignment
Duration	40 minutes (Presentation)

Seminar in Managerial Accounting

Eligible for	Master of Science in Finance, Accounting, Taxation & Supplements (FACTS)
Responsibility	Prof. Dr. Jochen Bigus
Language	English or German
Type of module	Elective course
ECTS	6
Compulsory and regular attendance	Yes; attendance of 3 hours per week.
Duration	One semester
Frequency	Winter Term (October - February)
Pre-requisites	Basic knowledge of managerial accounting.

Learnings objectives and course content

Current issues in managerial accounting. Students are required to write and present a seminar thesis.

Examination

Assessment	Written assignment (15-20 pages), presentation and discussion of the assignment
Duration	40 minutes (Presentation)