

Master of Science in Finance, Accounting and Taxation

Fachbereich Wirtschaftswissenschaft



Herausgeber

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Finance, Accounting, Taxation & Supplements

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1. FACTS Program in short

FACTS stands for Finance, Accounting, Taxation & Supplements.



The Master's program aims to attract especially qualified and motivated students. Students will get acquainted with specific knowledge, skills and scientific methods in the fields of finance, financial accounting, managerial accounting, tax accounting and auditing. Research-oriented courses by faculty members are complemented by practitioners' courses.

What is offered to students? The Master is a four semester program starting in the winter term, usually in mid October. Tuition fees are quite low, currently about 350 € per semester. We have small classes with about 40 students in compulsory courses and about 15-30 in electives.

In the third term, students have the opportunity to study at one of our partner universities, see Section 5. There are both research-oriented classes and courses offered by high-level practitioners.

What do we expect? Students should have a bachelor's degree in business or economics with a solid background in finance and accounting, very good econometric and microeconomic skills and very good knowledge of German and English language (English Level B2GER and German Level C1). You find more detailed information on admission requirements on the department's homepage (www.wiwiss.fu-berlin.de/studium-lehre/master/facts). Admission of about 40 students takes place every fall. Applications have to be submitted by 31 May. Please be aware that incomplete applications or applications arriving too late will not be considered. Admitted students are expected to study full time.

What are the job market perspectives? Students with a FACTS Master degree will be able to continue with a doctorate and to pursue an academic career, but will also find it easy to get well-paid jobs in the private sector, e.g. with audit firms, (tax) consulting firms and banks, or in the public sector such as with the ministry of finance.

2. Why FACTS at Freie Universität Berlin?



- High academic reputation of FU Berlin.
- One of 11 German “Excellence Universities“ receiving special funding from the German government.
- One of the top 100 universities worldwide, ranked 4th in Germany (QS World University Ranking, 2013, Times Higher Education Ranking, 2014).
- Opportunity to study abroad at excellent partner universities.
- Wide-ranging contacts outside academia, including opportunities for internships (e.g. with tax consultancy and audit firms).
- The biggest and one of the best equipped libraries in Germany for economics and particularly for FACTS.
- Clear focus on the areas of finance, managerial and financial accounting, auditing and taxation.
- Both research-oriented and practice-oriented classes.
- Teaching of both (international and national) legal norms and quantitative methods.
- Small classes and individual supervision by the lecturers.
- Several “Best textbook” awards by German Academic Association of Business Administration.
- About ¼ to 1/3 of courses are taught in English.



3. Structure of the FACTS Master

The full-time program is designed for 4 semesters. In the **first semester**, there are five compulsory classes in English language, each of which count for 6 ECTS:

- Advanced Financial Accounting
- Performance Measurement and Incentives
- Tax Effects
- Valuation of Derivatives
- Research Methods in Finance, Accounting and Taxes.

Other compulsory classes are seminars. In addition to the course “Research Methods in Finance, Accounting and Taxes”, students need to attend two seminars at least (each of them 6 ECTS). The seminars are offered in the **second and third term**. In total, 42 ECTS need to be achieved with compulsory courses.

In the second and third term, students also need to pick elective courses amounting to 48 ECTS at least. Each module comprises of 6 credit points. In the **fourth semester**, a Master’s thesis must be written (30 ECTS).

The table provides an example of a study plan (as of March 2015). Please note that only the compulsory courses are offered on a regular term, the set of elective courses may change.

Semester 1 (winter)	Semester 2 (summer)	Third Semester 3 (winter) Possibility to stay abroad	Semester 4 (summer)
Compulsory Classes (each 6 ECTS)	Seminar (each 6 ECTS)	Compulsory Classes (each 6 ECTS)	Compulsory Classes (each 6 ECTS)
<ul style="list-style-type: none"> • Tax Effects • Performance Measurement and Incentives • Advanced Financial Accounting • Valuation of Derivatives • Research Methods in Finance, Accounting and Taxes 	<ul style="list-style-type: none"> • Controlling Seminar • Taxation Seminar <p>Elective Modules (each 6 ECTS), e.g.</p> <ul style="list-style-type: none"> • Capital Market Theory • Economics of Capital Market Law • International Tax Planning • Auditing • Tax Law • Corporate Governance and Corporate Social Responsibility • Monitoring and Board Compensation • International Finance Policy • Government and Taxation • Information Economic 	<ul style="list-style-type: none"> • Finance Seminar • Accounting and Auditing Seminar <p>Elective Modules (each 6 ECTS), e.g.</p> <ul style="list-style-type: none"> • Discounted Cash Flow Methods • Tax Planning of Corporate Successions • Mergers & Acquisitions and Taxation • Financial Statement Audit in Practice • Banks and Controlling • Conversion and Insolvency Law • European Law • Microeconomic Analysis • Multivariate Analysis • Public Economics 	<p>Master Thesis (30 ECTS)</p>

4. Module Description

4.1. Compulsory courses

Valuation of Derivates

ANDREAS LÖFFLER, JORNT SYB HOLTMAN

Learning Objectives

The module conveys the ability to assess alternative methods of the valuation of firms in the tradition of discounted cash flow methods with regard to their suitability for the correct consideration of predetermined forms of debt and dividend policy.

After completion, the students will be able to evaluate the relative benefits and disadvantages of alternative valuation calculation schemes and to apply them to real-world cases.

Content

There are two approaches to account for both tax benefits and the risk of future free cash flows: (1) the capital costs concept and (2) the concept of risk neutral valuation. Valuation of forwards, futures, and most important types of options with real-world examples.

Forms of Teaching and Learning	Classroom Presence in Hours	Forms of Active Participation	Workload in Hours
Lecture and tutorial	4 hours per week	Discussion of selected issues and tutorial assignments, small case studies	Lecture attendance 60 Preparation of class 60 Preparation of exam 60

Language	English, possibly also in German
Total Workload	180h
Module duration	One semester
Module frequency	Every winter semester
Prerequisites	We provide a (German) script as well as exercises, the English course follows Hull: "Options, Futures, and Other Derivatives".

Advanced Financial Accounting

KLAUS RUHNKE

Learning Objectives

This module conveys the necessary skills for the identification, analysis and evaluation of financial accounting problems. A special focus is on the methodology regarding the solution of complex accounting problems primarily in an international context, with the aim of broadening of professional knowledge and methodical capabilities. After completing this module the students will be able to solve selected accounting problems of medium to high complexity as well as find systematic solutions for new problems (interpretation of standards, filling loopholes) and evaluate them properly.

Content

Financial accounting, especially problem solving approaches, treatment of selected topics in individual financial statements and consolidated financial statements and further reporting requirements preferable according to International Financial Reporting Standards (IFRS).

Forms of Teaching and Learning	Classroom Presence in Hours	Forms of Active Participation	Workload in Hours
Lecture and tutorial, with additional e-learning units (if required)	3 hours per week	Discussion of selected issues and tutorial assignments, case studies, working with an interactive e-learning system in selected subareas	Lecture attendance 45 Preparation of class 75 Preparation of exam 60

Language	English
Total Workload	180h
Module duration	One semester
Module frequency	Every winter semester
Prerequisites	None. A profound knowledge of accounting and the preparation of individual financial statements according to national law (Handelsgesetzbuch, HGB) and IFRS as well as substantial knowledge of accounting policy, managerial accounting and valuation of firms are required. Recommended textbook: Ruhnke/Simons: Rechnungslegung nach IFRS und HGB, 2012. Mackenzie et al., Wiley IFRS 2014.

Performance Measurement and Incentives

JOCHEN BIGUS

Learning Objectives

Students learn the most important concepts for measuring manager's performance, as well as their requirements, limits, and relative benefits. They also learn how manager incentives and performance measure interact, based from insights of principal-agent theory and capital market theory.

Content

Direct and indirect performance measurement, multiple performance measures, residual earnings, Economic Value Added, Cash Value Added, bonus pools, Balanced Scorecard, Capital Asset Pricing Model.

Forms of Teaching and Learning	Classroom Presence in Hours	Forms of Active Participation	Workload in Hours
Lecture and tutorial,	3 hours per week	Discussion of selected issues and tutorial assignments, case studies	Lecture attendance 45 Preparation of class 75 Preparation of exam 60

Language	English
Total Workload	180h
Module duration	One semester
Module frequency	Every winter semester
Prerequisites	Students are required to have a good theoretical background in principal-agent theory.

Tax Effects
JOCHEN HUNDSDOERFER

Learning Objectives

The aim of this module is to understand the tax system and business taxation and to convey a profound knowledge of the techniques and advantageous criteria of business taxation and tax planning, giving the students the ability to independently develop and solve even difficult problems of tax effects and tax planning (instrumental competences) and to acquire new knowledge of tax systems and effects (systematic competences).

Content

Taxation and organizational form, periodic and aperiodic taxation. Tax planning: effects of taxation on corporate decisions, taxation and allocation, national and cross border taxation.

Forms of Teaching and Learning	Classroom Presence in Hours	Forms of Active Participation	Workload in Hours
Lecture, Seminar	4 hours per week	Discussion of selected issues and tutorial assignments, case studies	Lecture attendance 60 Preparation of class 60 Preparation of exam 60

Language	English, possibly also in German
Total Workload	180h
Module duration	One semester
Module frequency	Every winter semester
Prerequisites	A basic knowledge of corporate taxation is recommended, e.g. Scholes et al., Taxes and Business Strategy – A Planning Approach, 4th ed., Chapter 12.

Research Methods in Finance, Accounting and Taxes

PAUL PRONOBIS

Learning Objectives

Students learn empirical methods used in finance and accounting research enabling them to critically reflect the research designs and results of empirical research papers. They will also be able to set up empirical designs on their own

Content

The Research Framework; Early Research on the Predictability of Asset Returns; The Efficient Market Hypothesis; The Influence of the CAPM; The Event Study; Value Relevance: Timing, Dimension, Expectations and Form of Relation; Empirical Research on Insolvency Risk; Accounting Quality Research; Audit Research.

Forms of Teaching and Learning	Classroom Presence in Hours	Forms of Active Participation	Workload in Hours
Lecture and hands-on analyses at the computer	3 hours per week	Discussion of selected issues and of assignments	Lecture attendance 45 Preparation of class 70 Preparation of exam 65
Language	English, possibly also in German		
Total Workload	180h		
Module duration	One semester		
Module frequency	Every winter semester		
Prerequisites	Good knowledge of statistics/econometrics is required. Recommended textbooks: Campbell, J.; Lo, A. W. und MacKinlay, A. C. (2007), The econometrics of financial markets, Princeton Univ. Press, 2nd edition; Princeton; Watts, R. L.; Zimmerman, J. L. (1986), Positive Accounting Theory, Prentice Hall, New Jersey; Wooldridge, J. M. (2009), Introductory Econometrics: A Modern Approach, South Western College Pub, 4th edition, Mason.		

Seminars

Seminars are offered in the following fields:

- Finance
- Financial Accounting and Auditing
- Managerial Accounting
- Tax Accounting

Learning Objectives

Students get acquainted with the latest research in the relevant field. They train to select, structure and evaluate the relevant literature by writing a seminar thesis. Moreover, students are required to present their thesis and to participate in discussion on other topics.

Forms of Teaching and Learning	Classroom Presence in Hours	Forms of Active Participation	Workload in Hours
Seminar	3 hours per week, often blocked	Presentation of own thesis and discussion of other seminar topics	Lecture attendance 45 Preparation of seminar 45 Writing of thesis 90

Language	German, partly in English
Total Workload	180h
Module duration	One semester
Module frequency	On average, two seminars per semester are offered.
Prerequisites	Usually, professors require that students passed the relevant compulsory course (in the 1st term) before.

4.2. Elective courses

As mentioned above, elective courses may not be offered on a regular basis, partly because some of them are taught by practitioners. Electives are usually taught in German, especially if they are law-related, but may well be offered in English. The following overview on electives is structured along the fields of finance, financial accounting/auditing, managerial accounting, tax accounting and supplementary courses in related fields such as economics and law.

Finance

Capital Market Theory, Andreas Löffler (4hrs/week, 6 ECTS, in German)

Content: We cover equilibrium theory in financial markets (properties, existence and uniqueness with examples) as well as the Capital Asset Pricing Model. One third of the course is devoted to information asymmetries in financial markets (signalling equilibria).

Discounted Cash Flow Methods, Andrea Löffler / Daniela Lorenz (3hrs/week, 6 ECTS, in German)

Content: We present a theory of valuation of firms taking uncertainty into account. The concept of conditional expectation is presented and exercised. Cost of capital will be defined as conditional expected return and it is shown that this is consistent with practical valuation formulas. We cover Weighted Average Costs of Capital (WACC), Adjusted Present Value (APV), Flow To Equity (FTE) and Total Cash Flow (TCF).

Martingale Theory, Andreas Löffler (3hrs/week, 6 ECTS, in German)

Content: This is a course that aims at PhD or advanced master students. We look at basics of measurement theory, the definition of Lebesgue-Integrals and the definition of Brownian Motion. Although no proofs are presented, the entire course uses examples to illustrate the ideas behind those formal definitions.



Financial Accounting and Auditing

Auditing, Klaus Ruhnke (3hrs/week, 6 ECTS, in German)

Content: Economic problems of auditing and their methods of resolution (asymmetric information as a motivation for assurance services, the theoretical foundation of the audit process, access to the auditing profession, professional organisations, auditing norms and the consequences of violating them), the auditing process, fraud and evaluation of the going concern assumption, decision making in auditing and reporting, quality control and further assurance services. International and national auditing norms will be covered. This course covers theoretical and practical perspectives.

Financial Statement Audit in Practice, Joachim Schindler (3hrs/week, 6 ECTS, in German or English)

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. This course covers mainly a practical perspective.



Managerial Accounting

Banks and Controlling, Jan Nesemann / Jochen Bigus (3hrs/week, 6 ECTS, in German)

Content: Definition and economic functions of banks, the banking system in Germany and in the USA, bank risks: default risks and interest rate risk, bank regulation, Value at Risk and other risk measures, cost accounting in banks, financial accounting in banks, especially of financial instruments, according to German GAAP and IFRS, level and structure of compensation in banks, corporate governance of banks and financial crisis.

Monitoring and board compensation, Henning Hönsch / Jochen Bigus (3hrs/week, 6 ECTS, in German)

Content: Introduction into Corporate Governance, duties and composition of supervisory boards, employees in supervisory boards, two-tier versus one-tier system, internal control systems, empirical findings on tasks and remuneration of supervisory boards, compensation of executive boards, elements and indicators of performance-based pay, compensation in the financial industry and in non-profit firms, empirical findings on level, structure and determinants of compensation in Germany and in the USA, the effect of compensation on investment and financing decisions and on earnings management.

Corporate Governance and Corporate Social Responsibility, Gregory Jackson (3hrs/week, 6 ECTS, in German)

Content: Corporate governance and corporate social responsibility, processes and structure involved in producing accountability on organisations, corporate social responsibility, accountability and financial crisis of 2008. Questions: To whom (shareholders, primary stakeholders, government, society?) and for what range of actions corporations (e.g., legal compliance, economic externalities, broader social standards) are held and should be held accountable? The course is offered in a seminar style.



Tax Accounting

International Tax Planning, Jochen Hundsdorfer (4hrs/week, 6 ECTS, in German)

Content: Based on the module „Tax effects“. Overview on international taxation. Comparison of taxes in different locations, effective marginal and average tax rates. Definitions of permanent establishments. Outbound investment: Comparison between permanent establishments and affiliates. Transfer Pricing and formula apportionment. Taxation and international group finance decisions. Taxation and valuation of multinational enterprises. International sales tax planning.

Tax Planning of Corporate Succession, Bernd Schult / Christoph Regierer (3hrs/week, 6 ECTS, in German)

Content: Tax planning for corporate succession. Estate tax, inheritance tax. Theory of corporate successions, tax effects, tax planning instruments for corporate succession.

Mergers & Acquisition and Taxation, Heide Gröger (3hrs/week, 6 ECTS, in English)

Content: M&A actors and options are discussed. Taxation of firm acquisitions, asset deal versus share deal from a tax viewpoint, taxes and tax planning by means of restructuring, e.g. with mergers, spin-offs, conversion. These skills are necessary to assist and administer corporate mergers and acquisitions. Overview on international taxation, taxes and valuation of multinational firms, taxation with international mergers, transfer pricing, international sales tax planning.

Supplementary Courses: General Business Studies / Economics

There are many courses offered with varying workload, usually in German language, amongst them

- Microeconomics (Helmut Bester)
- Information Economics (Helmut Bester)
- Economic Analysis of the Welfare State (Ronnie Schöb)
- Government and Taxes (Frank Fossen)
- International Financial Policy (Viktor Steiner)
- Econometrics (Dieter Nautz)
- Multivariate Analysis (Dieter Nautz).

Supplementary Courses: Law

European Law, Sigrid Boysen (3hrs/week, 6 ECTS, in German)

Content: EU law, Fundamental freedom rights, other substantive community law guarantees, national execution of EU law, concurrence of German and EU law.

Corporate Law, Gregor Bachmann (4hrs/week, 6 ECTS, in German)

Content: Legal forms, e.g. one-man businesses, (limited) partnerships, (stock) corporations, employee participation rights, business combination law.

Tax Law, Markus Heintzen (4hrs/week, 6 ECTS, in German)

Content: Taxable objects and basis of income tax, determination of surplus income, execution of tax law, basics of European tax law.

Conversion and Bankruptcy Law, Florian Brügel / Henning Mordhorst (4hrs/week, 6 ECTS, in German)

Content: Change of legal forms, mergers, basics of bankruptcy law, asset distribution, insolvency plans, reorganisation audits, international bankruptcy law.

Economics of Capital Market Law, Heike Schweitzer / Jochen Bigus (3hrs /week, 6 ECTS, in German)

Content: Legal framework of capital markets, legal disclosure rules and economic analysis, insider trading and market manipulation, take-over regulation.



5. Partner Universities

The FACTS Master Program offers the opportunity to spend a semester at a partner university abroad. All partner universities have a an excellent reputation. They all offer a sufficient number of English-speaking courses in Finance and Accounting and an excellent studying environment.

- **Universität St. Gallen**
Switzerland
- **Universidade Católica Lisboa**
Portugal
- **Université Lausanne**
Switzerland
- **Universiteit Gent**
Belgium
- **HEC Paris**
France
- **Université Fribourg**
Switzerland
- **Università Commerciale Luigi Bocconi**
Italy
- **Universität Innsbruck**
Austria
- **Universiteit Tilburg**
Netherlands
- **Cranfield University**
United Kingdom
- **NHH Norges Handelshoyskol Bergen**
Norway
- **Peking University Beijing**
China
- **Renmin University Beijing**
China

We aim to extend our partner network. You can find the latest information at www.wiwiss.fu-berlin.de/studium-lehre/master/facts/ERASMUS_im_FACTS-Master

6. FACTS Research Seminar



Students are cordially invited to join the FACTS research seminar where excellent scholars present their latest research projects on topics related to finance, accounting and taxation. The following table gives you an impression on the variety of research topics (seminar list in winter term 2013/14).

Prof. Teri L. Yohn (Indiana University):

“Can the investment under uncertainty theories in finance provide information about a firm’s level of accruals?”

Prof. Georg Wamser (University of Tübingen):

“Corporate taxes and internal borrowing within multinational firms”

Dr. Reinald Koch (University of Göttingen):

“The relevance of loss compensation in tax law for the capital structure decisions of multinational firms”

Prof. Ralf Ewert (University of Graz):

“Auditor liability and client acceptance decision”

Prof. Georg Schneider (University of Paderborn):

“Positive foundations of mandatory disclosure”

Prof. Dusan Isakov (University of Fribourg):

“Do not wake sleeping dogs: payout policies in founding family firms”

Dr. Stefanie Kaiser (University of Gießen):

“Family influence on earnings smoothing: ownership, supervision, management”

7. Lecturers

Professors from the Finance and Accounting department are:
(other lecturers can be found on page 29):



Jochen Bigus

Professor of Managerial Accounting

Research methods:

Microeconomic analysis and empirical research, law and economics.

Research fields:

Accounting and corporate governance, bank accounting, accounting with private firms, auditors' liability and independence, cognitive biases in accounting and auditing.

Publications:

About 60 published papers on financial accounting, auditing and corporate finance, amongst them publications in *European Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Journal of Business Finance and Accounting*, *Abacus*.

Further activities:

Editorial Board Member, *Auditing: A Journal of Practice and Theory*, Member of several scientific associations (e.g., American Accounting Association, European Accounting Association, European Association of Law and Economics), several research grants (e.g. from European Union, German Research Foundation, Swiss Research Foundation) research scholar at University of California, Berkeley, guest professor at University of Bolzano and Indira-Gandhi-Institute Mumbai, consultant for questions concerning financial regulation and firm valuation, e.g. for European Parliament.

Frank Hechtner

Assistant Professor of Tax Accounting

Research methods:

Theoretical analysis, archival research, micro simulation.

Research fields:

Business taxation, tax accounting, legal tax research, tax policy, tax scale, tax compliance.



Publications:

Several publications amongst others in *Die Betriebswirtschaft*, *Steuer und Wirtschaft*, *Journal of Business Economics*.

Further activities:

Advisor for German Parliament (financial committee), lay judge at finance court, guest professor at EBZ Business School.



Jochen Hundsdorfer

Professor of Tax Accounting

Research methods:

Microeconomic analysis, archival research, experimental research.

Research fields:

Business taxation, tax accounting, behavioural taxation.

Publications:

About 50 published papers on business taxation, corporate taxation, behavioural taxation, financial accounting, amongst them publications in *Business Research*, *European Journal of Law and Economics*, *Journal of Business Economics*, *Journal of Economic Psychology*, *Public Finance Review*, *Review of Managerial Science*, *Scandinavian Journal of Economics*, *Schmalenbach Business Review*, *Steuer und Wirtschaft*.

Further activities:

Department editor "Taxation", *Zeitschrift für Betriebswirtschaft*/*Journal of Business Economics*, Editorial Board Member, *Die Betriebswirtschaft*, Editorial Board Member, *Business Research*, Member of several scientific associations (e.g., American Accounting Association, Verein für Socialpolitik – Ausschuss Unternehmensrechnung, Arbeitskreis Quantitative Steuerlehre arqus e.V.), Visiting Professor, *ESMT Berlin*, consultant for German Parliament (financial committee), member of the Examination Commission of the Chamber of Public Auditors (Wirtschaftsprüferkammer).

Andreas Löffler

Professor of Banking and Finance

Research methods:

Microeconomic analysis, mathematical finance.

Research fields:

Valuation of firms, neutral tax systems, discounted cash flow.

Publications:

Several publications about firm valuation (for theoreticians as well as practitioners), earlier work in equilibrium theory appeared in international journals.

Further activities:

Several research grants, visiting professor in Moscow, Brisbane and Vienna.





Daniela Lorenz

Assistant Professor of Finance and Business Taxation

Research methods:

Theoretical and empirical research.

Research fields:

Firm valuation based on discounted cash flows, tax effects on investment and financing decisions, tax aggressiveness.

Publications:

theoretical and empirical papers on firm valuation and tax effects on investment and financing decisions, amongst them publications in *Business Research*, *Journal of Business Economics*, *Schmalenbach Business Review*.

Further activities:

Member of several scientific associations (e.g. arqus - Quantitative Research in Taxation, German Finance Association, German Academic Association for Business Research), several research grants (e.g. International Fox Fellowship, German Academic Exchange Service), research scholar at New York University and Yale University, New Haven.

Paul Pronobis

Assistant Professor of Financial Accounting

Research methods:

Empirical research, law and economics.

Research fields:

Financial accounting, international accounting, auditing and corporate governance.

Publications:

About 20 published papers on financial accounting, auditing and corporate finance, amongst them publications in *Journal of Business Economics (JBE)*, *Problems and Perspectives in Management (PPM)*, and *Corporate Ownership and Control*.

Further activities:

Member of several scientific associations (e.g., American Accounting Association, European Accounting Association, European Auditing Research Network, International Association for Accounting Education & Research), ad-hoc reviewer for various journals (e.g., *The Accounting Review*, *Management Review Quarterly*, *Corporate Ownership and Control*), visiting scholar at Kelley School of Business (USA) and WSH University of Business in Wroclaw (Poland).





Klaus Ruhnke

Professor of Financial Accounting and Auditing

Research methods:

Empirical and behavioural research, logical deductive analyses to questions regarding standard setting and the interpretation of standards.

Research fields:

Reporting and assurance services, especially financial accounting, sustainability reports and auditing.

Publications:

Textbook „Wirtschaftsprüfung nach nationalen und internationalen Normen“, 5th edition, 2015 (co-author), Textbook „Rechnungslegung nach HGB und IFRS“, 3rd edition, 2012 (co-author), and more than 70 papers on financial accounting and auditing (e.g. *Auditing: A Journal of Practice and Theory*, *International Journal of Auditing*, *Journal of Business Economics*, *Schmalenbach Business Review*).

Further activities:

European Accounting Research Network (EARNet), founder and member of the Scientific Committee, consultant for questions concerning accounting and auditing, expert and participation in accreditation processes, several research collaborations, member of the Examination Commission of the Chamber of Public Auditors (Wirtschaftsprüferkammer), member of the AAA and the EAA.

8. Other lecturers

Prof. Dr. Christian Armbrüster
Freie Universität Berlin, Law Department

Prof. Dr. Gregor Bachmann
Freie Universität Berlin, Law Department

Prof. Dr. Helmut Bester
Freie Universität Berlin, Economics Department

Prof. Dr. Sigrid Boysen
Freie Universität Berlin, Law Department

Florian Brügel
White & Case Berlin

Prof. Dr. Frank Fossen
Freie Universität Berlin, Economics Department

Dr. Heide Gröger, M.C.J.
KPMG Berlin

Dr. Henning Hönsch
PwC Berlin

Prof. Dr. Markus Heintzen
Freie Universität Berlin, Law Department

Jun.-Prof. Dr. Steffen Hindelang
Freie Universität Berlin, Law Department

Jornt Syb Holtman
ION Trading

Prof. Dr. Gregory Jackson
Freie Universität Berlin, Management Department

Dr. Kaspar Krolop
Freie Universität Berlin, Law Department

WP Dr. Markus Kronner
KPMG Berlin

WP Michael Kunisch
KPMG Berlin

Dr. Henning Mordhorst
White&Case Berlin

Prof. Dr. Dieter Nautz
Freie Universität Berlin, Economics Department

Dr. Jan Nesemann
Boston Consulting Group, Berlin

Dr. RA WP Christoph Regierer
RöverBrönnerSusat GmbH, Berlin

WP StB CA Dr. Joachim Schindler
KPMG Berlin

Dr. Arne Schnitger, CPA, StB, LL.M.
PwC Berlin

Prof. Dr. Ronnie Schöb
Freie Universität Berlin, Economics Department

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Prof. Dr. Heike Schweitzer
Freie Universität Berlin, Law Department

Prof. Dr. Viktor Steiner
Freie Universität Berlin, Economics Department



Disclaimer

The above information offers an overview and is not intended to be legally binding or to replace official regulations. Changes are especially possible once the examination and study regulations have been finalised. Only the enacted and current regulations are legally binding.

