

## Welcome event, winter term 19/20

Oct 11, 2019, 10 a.m. sharp

 **FACTS** stands for *Finance, Accounting, Taxation & Supplements!*



Welcome at the Business and Economics Department of  
Freie Universität Berlin!

# Agenda

- **Presentation of the professors**
- Organizing your studies
- Going abroad
- Other Information
- Any Questions?

## Presentation of the Professors

- Prof. Jochen Bigus
  - Accounting and Controlling
- Prof. Martin Fochmann
  - Business Taxation / Finance
- Prof. Jochen Hundsdorfer
  - Business Taxation
- Prof. Andreas Löffler
  - Finance
- Prof. Klaus Ruhnke
  - Financial Accounting and Auditing
- possibly 1 additional Junior Professor in Managerial / Financial Accounting from summer term 2020 on

# Agenda

- Presentation of the professors
- **Organizing your studies**
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- Other Information
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## Organizing your studies (1)

- Master of *Science* (no MBA)
- Small classes
  - Get connected with each other
  - Quite close contacts with the professors
- Interdisciplinary course programme
- Study and examination regulation (*Studien- und Prüfungsordnung*): FACTS-Master homepage, Version as of June 2017
  - Does not matter too much for exchange / Erasmus students
  - See especially announcements of the chairs



## Organizing your studies (2)

- Presentation in the internet
  - FACTS homepage:  
<http://www.wiwiss.fu-berlin.de/studium-lehre/master/facts/index.html>
  - Homepage of Business and Economics Department  
<https://www.wiwiss.fu-berlin.de/>

## Organizing your studies (3)

- Compulsory courses (54 – 60 CP)
  - 5 compulsory FACTS classes, *usually* in first semester (most of them in English)
    - each with exam
    - first semester is very time consuming
    - Recommendation: do not work more than 10 hours / week
  - 2 compulsory law classes in third semester
    - no exam for FACTS students, active participation is mandatory
  - You need to attend minimum 2, maximum 3 seminars (Hauptseminar), from 2<sup>nd</sup> semester on
- Electives (30 – 36 CP)
- Master thesis (30 CP)

## Organizing your studies (4)



- Example: study plan for the next four semesters

Anlage 2: Exemplarischer Studienverlaufsplan

Semester	Module				
1 FS 30 LP	Derivate und ihre Bewertung 6 LP	Internationale Unternehmensberichterstattung 6 LP	Leistungsmessung und Managementanreize 6 LP	Steuerwirkungen 6 LP	FACTS-Forschungsmethoden 6 LP
2 FS 30 LP	Hauptseminar Finanzierung 6 LP	Wirtschaftsprüfung 6 LP	Banken und Controlling 6 LP	Hauptseminar Betriebswirtschaftliche Steuerlehre 6 LP	Informationsökonomie 6 LP
3 FS 30 LP	Spezialfragen der Finanzierung 6 LP	Hauptseminar Unternehmensrechnung und Wirtschaftsprüfung 6 LP	Gesellschaftsrecht 6 LP	Steuerplanung der Unternehmensnachfolge 6 LP	Allgemeines Steuerrecht 6 LP
4 FS 30 LP	Masterarbeit (30 LP)				



## Organizing your studies (5)

- Five compulsory FACTS classes in the first semester
  - Internationale Unternehmensberichterstattung (in German, Oct-Feb)
  - Performance Measurement and Incentives (in English, Oct-Dec)
  - Derivate und ihre Bewertung (in German, Oct-Feb)
  - Research Methods in FACTS (in English, Oct-Dec)
  - Steuerwirkungen (in German, Oct-Feb), Tax Effects (for international students only, Oct-Dec)
- Two compulsory law classes without grading (in 3rd semester)
  - Gesellschaftsrecht (in German)
  - Allg. Steuerrecht or Bilanz- & Unternehm.steuerrecht (in German)
- Next possibility to attend compulsory classes: in winter 2020/21

## Organizing your studies (6)

- Further advice
  - You need to attend  $\geq 2$  seminars, from the 2nd semester on
    - Seminars are sometimes a bit scarce...
    - Seminar in a certain field is usually required for master thesis
    - Plan so far:

	SoSe 2020	WS 2020/21	SoSe 2021
... Steuern (empirisches Vorbereitungsseminar Masterarbeit, Prof. Hundsdorfer)	12 Plätze	--	12 Plätze
... Steuern (Allg. Seminar Profs. Heintzen / Hundsdorfer)	6 Plätze	--	6 Plätze
... Steuern (Behavioral Taxation, Prof. Fochmann)	12 Plätze	24 Plätze	12 Plätze
... Controlling Prof. Bigus / (JP Managerial Accounting)	12 oder 24 Plätze	--	20 Plätze
... Finanzierung Prof. Löffler	12 Plätze	--	?
... Unternehmensrechnung & Wirtschaftsprüfung Prof. Ruhnke	20 Plätze	--	20 Plätze

# Organizing your studies (7)

Semester 1 (winter)	Semester 2 (summer)	Semester 3 (winter) <i>Possibility to stay abroad</i>	Semester 4 (summer)
<p><b>compulsory classes (each 6 ECTS)</b></p> <ul style="list-style-type: none"> <li>• Tax Effects</li> <li>• Performance Measurement and Incentives</li> <li>• Advanced Financial Accounting</li> <li>• Valuation of Derivatives</li> <li>• Research Methods in Finance, Accounting and Taxes</li> </ul>	<p><b>Seminar (each 6 ECTS)</b></p> <ul style="list-style-type: none"> <li>• Controlling Seminar</li> <li>• Taxation Seminar</li> <li>• Accounting and Auditing Seminar</li> </ul> <p><b>Elective Modules (each 6 ECTS), e.g.</b></p> <ul style="list-style-type: none"> <li>• Capital Market Theory</li> <li>• International Tax Planning</li> <li>• Auditing</li> <li>• Accounting for Financial Instruments</li> <li>• Tax Law</li> <li>• International Finance Policy</li> <li>• Government and Taxation</li> <li>• Information Economic</li> <li>• Multivariate Analysis</li> </ul>	<p><b>Seminar (each 6 ECTS)</b></p> <ul style="list-style-type: none"> <li>• Finance Seminar</li> </ul> <p><b>Elective Modules (each 6 ECTS), e.g.</b></p> <ul style="list-style-type: none"> <li>• Discounted Cash Flow Methods</li> <li>• Tax Planning of Corporate Successions</li> <li>• Mergers &amp; Acquisitions and Taxation</li> <li>• Auditing Practice</li> <li>• Banks and Controlling</li> <li>• Conversion and Insolvency Law</li> <li>• Company Law</li> <li>• Microeconomic Analysis</li> </ul>	<p><b>Master thesis (30 ECTS)</b></p>

## Organizing your studies (8)

- Example for creating a „major“ in „Financial Accounting and Auditing“
  - Internationale Unternehmensberichterstattung
  - Wirtschaftsprüfung
  - Financial Audit in Practice
  - Accounting of Financial Instruments
  - Hauptseminar Unternehmensrechnung und Wirtschaftsprüfung
  - Master thesis
- In total: 60 credit points!

Elective courses are not offered every year!

## Organizing your studies (9)

- You are free to recognize courses from Humboldt University, Technical University or University of Potsdam
  - Could be useful when there is a lack of courses in fields that you are interested in
  - Ask the professor in charge of the respective field how this is possible
    - But ask *before* attending this course
  - E.g., in Managerial Accounting you may recognize the following courses from Technical University Berlin
    - Wertorientiertes Controlling und Unternehmensbewertung
    - Sustainable Management and Control

## Organizing your studies (10)

- Certificate in FACTS-Digitalisierung
  - If you complete at least 3 out of the following 6 courses, you will earn a certificate which is possibly useful in practice:
    - *Systementwicklung*
    - *Business Intelligence*
    - *Umsatzsteuer und Tax Analytics*
    - Programmieren für Wiwis
    - Stata-Grundlagen & Statistics for Big Data
    - R-Grundlagen & Data Visualization in R
  - Only the first three of them (in *Italics*) also count as electives for the FACTS-Master
  - See more detailed information on the FACTS-Master homepage, „Studieninhalte“

## Organizing your studies (11)

- Courses without grading (18 – 30 CP)
  - At least 2 courses:
    - *Allgemeines Steuerrecht* or *Bilanz- und Unternehmenssteuerrecht* (no exam, but **active participation** required)
    - *Gesellschaftsrecht* (no exam, but **active participation** required)
    - option: one course in economics (exam, only pass or fail), need to be applied for in advance (when selecting the course, form available from Prüfungsamt), no subsequent switching
  - Student can request for additional non-graded courses when finishing studies
    - **one course** if he/she finishes studies within **five semesters**,
    - **two courses** if he/she finishes studies within **four semesters**

# Organizing your studies (12): Compulsory courses in winter term



	Montag	Dienstag	Mittwoch	Donnerstag		Freitag
8-9	105060 (V) Internationale					
9-10	Unternehmensberichterstattung (HS 103)					105046 (V) Performance Measurement and Incentives* (HS 106)
10-11	105061 (SU) Internationale			105050 (V) Derivate und ihre Bewertung (HS 105)		105045 (SU) Performance Measurement and Incentives* (HS 106) (9:00-12:30)
11-12	Unternehmensberichterstattung (HS 103)					
12-13	095351 (V) Allgemeines Steuerrecht (HS II, Vant-Hoff-Str. 8)					095361 (V) Bilanz- und Unternehmenssteuerrecht (Raum 4405, Boltzmannstr. 3) (12:30-16:00)
13-14						
14-15	105072 (V) Steuerwirkungen (HS 104a)	105043 (V) FACTS Forschungsmethoden* (HS 106)	105045a (SU) Performance Measurement and Incentives* (HS 108)			
15-16						
16-17	105073 (SU) Steuerwirkungen (HS 104a)	105044 (S) FACTS Forschungsmethoden* (HS 106)	095331 (V) Gesellschaftsrecht (HS 4403, Boltzmannstr. 3) (16:00-19:30)	105051 (SU) Derivate und ihre Bewertung (HS 105)	095351 Allgemeines Steuerrecht (HS II, Vant-Hoff-Str. 8)	
17-18						
18-19						
19-20						



# Organizing your studies(13): Electives in winter term

	Montag		Dienstag	Mittwoch			Donnerstag			Freitag
8-9	105078 (V) M&A und Steuern (HS 105)	107001 (V) Ökonomie des Wohlfahrtsstaates (HS 106)		105034 (V) Steuerplanung der Unternehmensnachfolge (Seminarraum 010 UG, Thielallee 73)			105033 (SU) Praxis der Abschlussprüfung* (HS 108)			
9-10										
10-11	104007 (V) Ökonometrische Analyse (HS 104)		105052 (V) Kapitalmar kttheorie (HS 102)	105035 (Ü) Steuerplan ung der Unternehm ensnachfol ge (Seminarra um 010 UG)	104002 (Ü) Mikroök. Analyse* (HS 105)	104010 (Ü) Information s- ökonomie* (HS 108)	105103 (SU) Kapitalmarktrecht und seine ökonomischen Grundlagen* (HS 108a)			104008 (Ü) Ökonometrische Analyse (HS 104a)
11-12										
12-13			104001 (V) Mikroökono mische Analyse* (HFB/D)	105026 (HS) Hauptseminar Betriebswirtschaftli che Steuerlehre/ Finanzierung* (HS 108a)		105102 (V) Kapitalmarkt recht und seine ökonomischen Grundlagen* (HS 108a)			104008 (Ü) Ökonomie tr. Analyse (HS 104a)	104009 (V) Informati ons- ökonomie * (HS 106)
13-14										
14-15						104002 (Ü) Mikroökonomis che Analyse* (HS 105)			105053 (SU) Kapitalmarkttheorie (HS 105)	
15-16										
16-17	105032 (V) Praxis der Abschlussprüfung* (HS 108)						107002 (Ü) Ökonomie des Wohlfahrtsstaates (HS 104a)			
17-18										
18-19										
19-20										

# Organizing your studies (14)

English-speaking courses offered in winter term 19/20, each 6 ECTS



	Monday	Tuesday	Wednesday	Thursday	Friday	
8-9				105033 Financial Audits in Practice, Tutorial (Room 108)		
9-10		106054 Management Case Studies (Strategic Decision Making in Organizations), Seminar (Room 108a) <b>Oct-Feb</b> No exam, writing a paper, oral presentation <b>Jan 15</b> )		105103 Economics of Capital Market Law, Tutorial (3302, Boltzmannstraße 3)	106009 Marketing Case Studies: International Brand Management, Seminar (Room K005) 01.11.19 17.01.20 18.01.20 No exam, writing a paper (submission date: <b>Dec 10</b> , oral presentation: <b>Jan 18</b> )	
10-11	105072 Tax Effects, Lecture, <b>Oct-Dec</b> (Room 102)					105102 Economics of Capital Market Law, Lecture (3302, Boltzmannstraße 3)
11-12						
12-13	105073 Tax Effects, Tutorial, <b>Oct-Dec</b> (Room 102)	104001 Microeconomic Analysis, Lecture (HFB/D)	104002 Microeconomic Analysis, Tutorial (Room 105)		105045 Performance Measurement and Incentives, Lecture and Tutorial (Room 106) <b>Oct-Dec (Exam Dez 14)</b>	
13-14						
14-15		105043 FACTS Research Methods, SU (HS 103) <b>Oct-Dec</b>	104002 Micro. Analys. Tuorial (Room105)	106056 Marketing Theory, Tutorial (Room L116, Seminar Center Otto von Simon Straße 26) Oct-Feb Essay (Submission date <b>Feb 15</b> , oral presentation <b>Jan 31</b> and <b>Feb 1</b> )	105045a Performance Measurem. and Incentives, Tutorial (Room 108)	
15-16						
16-17	105032 Financial Audits in Practice, Lecture (Room 108) <b>Oct-Dec (Exam Dec 10, 16:00-18:00)</b>					
17-18						
18-19						
19-20					page 18	

## Organizing your studies (15)

- **ToDo's**
  - You check whether you have the knowledge to meet the course requirements!
    - FACTS-brochure / module descriptions (study and examination regulation)
    - Syllabus of courses
    - Ask your lecturer/professor or senior students!
    - You need to catch up if there is a knowledge gap!
  - When you have questions: ask Ms. Kunz ([jessica.kunz@fu-berlin.de](mailto:jessica.kunz@fu-berlin.de)) or me
  - or ask the student representatives: Nilufar Akiljanova and Maik Ott ([nakiljanova@gmail.com](mailto:nakiljanova@gmail.com), [maik.ott@gmx.net](mailto:maik.ott@gmx.net))
  - or the FACTS mentors: Carla Pöschel, Viviane Throl ([carla.poeschel@fu-berlin.de](mailto:carla.poeschel@fu-berlin.de), [viviane.throl@fu-berlin.de](mailto:viviane.throl@fu-berlin.de))
  - Exchange students: ask Ms. Kunz or me

## Organizing your studies (16)

- ToDo`s
  - Opportunity of studying a semester abroad
    - 3<sup>rd</sup> semester is most suitable
    - Please check in advance (2nd semester) with the professors which courses are eligible for being recognized at FU Berlin
    - With regard to „Gesellschaftsrecht“ and „Allg. Steuerrecht“:
      - do them in the first semester or
      - find similar courses abroad or
      - do similar courses at Humboldt or Potsdam University in the 2nd semester
  - Current partner universities:
    - e.g., St. Gallen, HEC Paris, Bocconi (Milano), Tilburg, Peking University, Hebrew University

# Coordination

## Prof. Jochen Bigus

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# Agenda

- Presentation of the professors
- Organizing your studies
- **Going abroad**
- Other Information
- Any Questions?



## Ansprechpartner

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- **Aufbau und Pflege von Austauschprogrammen**, die gezielt auf die Bedürfnisse des FACTS-Masters abgestimmt sind
- **Persönliche Beratung** und Betreuung der FACTS-Studenten bei Fragen zum Auslandsaufenthalt
- **Information** über die Bedingungen an den Partnerhochschulen
- **Administration** der ausgewählten Studierenden für die Partnerhochschulen
- **Betreuung** von Nominierung bis Rückkehr



# Mit FACTS ins Ausland



- **Wann?** im 3. Semester
- **Wohin?**
  - 15 renommierte Partner
  - Österreich, Schweiz, Norwegen, Frankreich, Italien, Belgien, Niederlande, Portugal, Slovenien, Großbritannien, China, Taiwan, Israel
  - Auswahlkriterien: Klausur in den fünf FACTS-Pflichtmodulen, Notenschnittbesser als 3,5

- **Informationsveranstaltung**

**31. Januar 2020**

**10-11.30 h**

**R 013, Thielallee 73**

## Going abroad (4)

- Partneruniversitäten

- Leopold-Franzens-Universität Innsbruck, Österreich
- Universität St. Gallen, Schweiz
- Universität Fribourg, Schweiz
- Universität Lausanne, Schweiz
- Handelshochschule Bergen (NHH), Norwegen
- HEC Paris, Frankreich
- Università Bocconi, Mailand, Italien
- Universiteit Gent, Belgien
- Universiteit Tilburg, Niederlande
- Universidade Católica Portuguesa, Portugal
- Universität Ljubljana, Slovenien
- Hebrew University Jerusalem, Israel
- Renmin Universität, Hanqing Adv. Institute of Finance & Economics
- Peking University, Guanghua School of Management
- Peking University, School of Economics, China

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## Other information (1)

- How to use the library?
  - a guided tour at 1.00 p.m.
  - meeting in front of the library
  
- Courses offered by the library on
  - ...how to effectively search for literature for your master thesis,
  - ...how to effectively use financial market and financial accounting databases (e.g., Datastream, DAFNE),
  - ...how to effectively organise citations in your thesis.

## Other information (2)

- Awards
  - 2 prizes (1.250 and 750€) for best students graduating in FACTS.
  - Prizes are awarded by Elze-Hilfe of Deutschen Anwalts- und Notarversicherung.
- We meet afterwards in the cafeteria downstairs

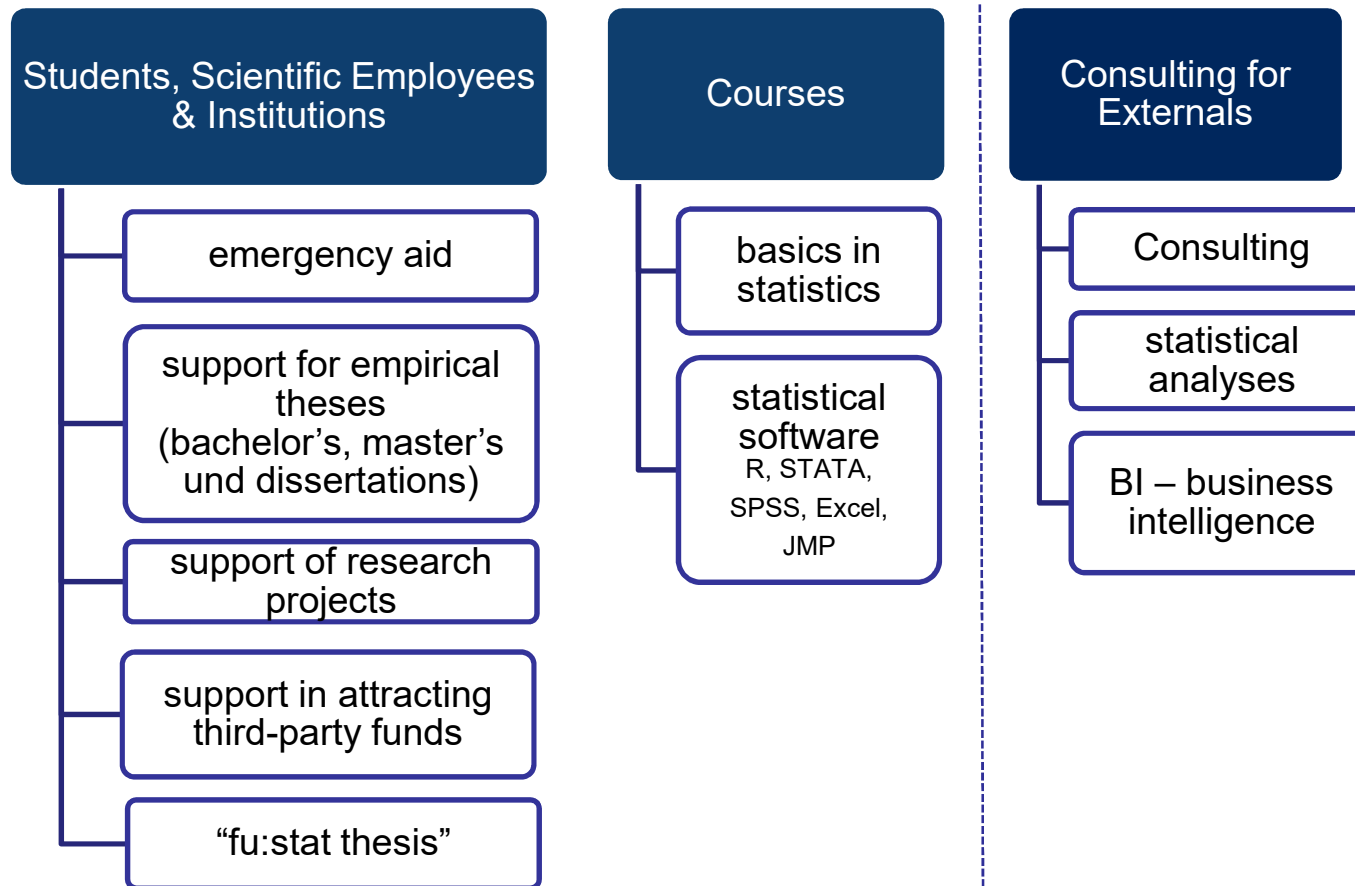
Statistical Consulting

fu:stat

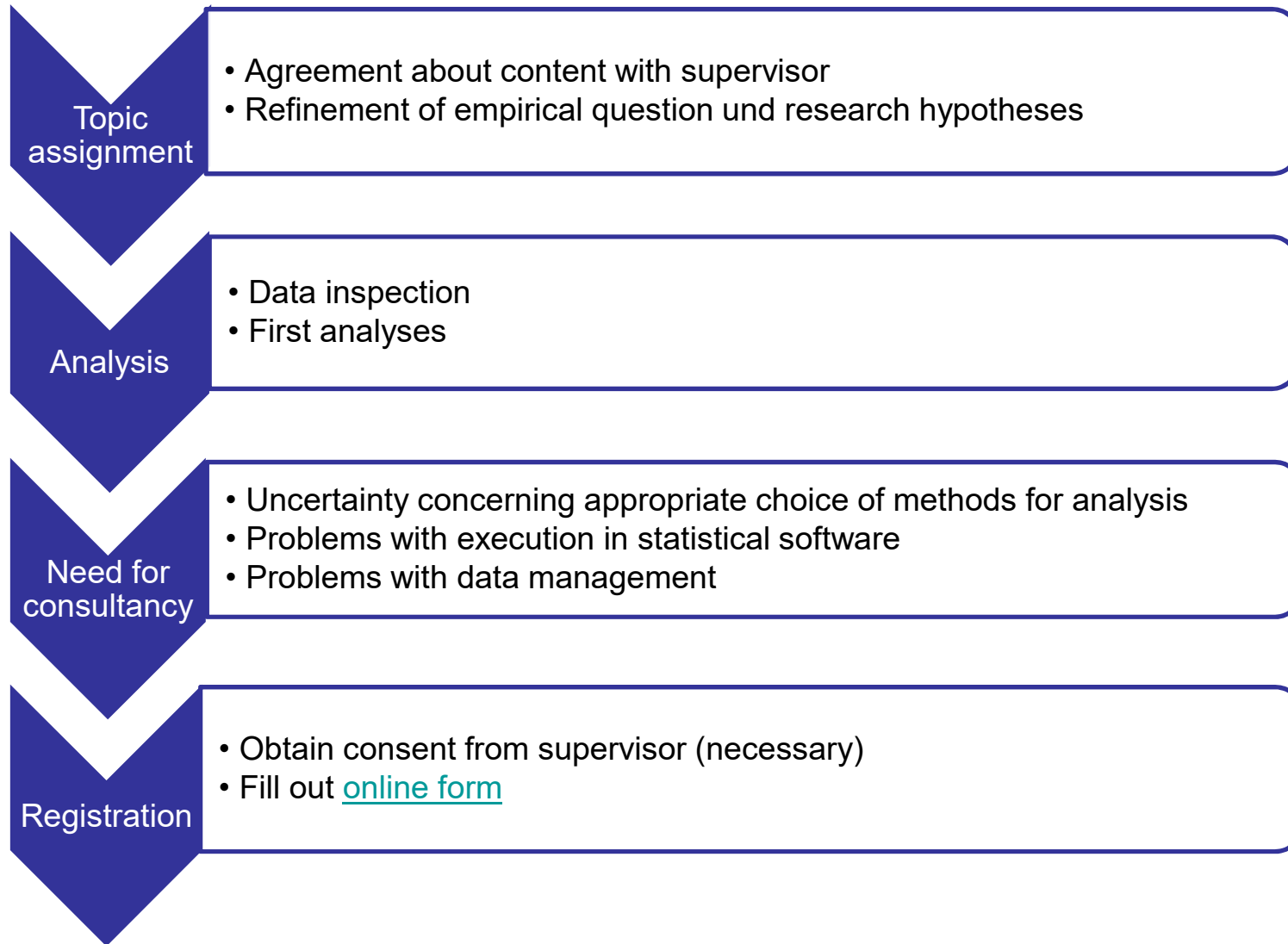
A free service since 2008

# Statistical Consulting– fu:stat

- Since its foundation in 2008, fu:stat has been supporting students, phd students and externals in their statistical analyses
- Offered services can be parted into three columns

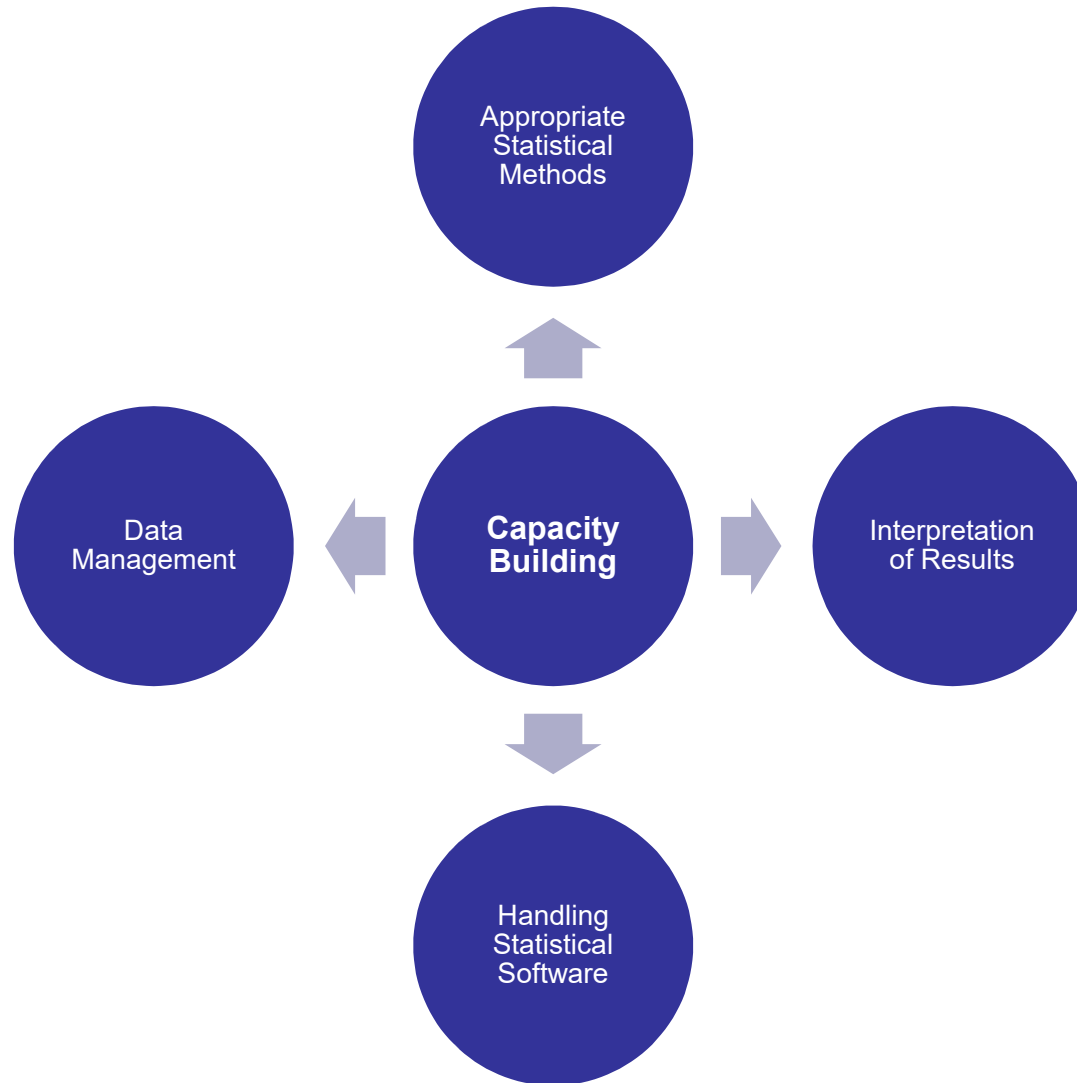


# The way to a statistical consultation





# Functions of Statistical Consulting



# Any Questions?



 **FACTS** *stands for Finance, Accounting, Taxation & Supplements!*