

Studying Accounting & Taxation in Mannheim



We provide...

...one of the largest research groups in German-speaking countries



Jannis Bischof
Professor of Accounting



Holger Daske
Professor of Accounting &
Capital Markets



Philipp Dörrenberg
Professor of Taxation



Stefan Reichelstein
Professor of Accounting



Dirk Simons
Professor of Accounting



Christoph Spengel
Professor of Taxation



Johannes Voget
Professor of Taxation &
Finance



Jens Wüstemann
Professor of Accounting &
Auditing

We provide...

...one of the largest research groups in German-speaking countries



Felix Fritsch
Assistant Professor
of Accounting & Taxation



Gunther Glenk
Assistant Professor
of Accounting



Sebastian Kronenberger
Assistant Professor
of Accounting



Svea Holtmann
Post-Doctoral Researcher
Taxation



Katharina Nicolay
Assistant Professor
of Taxation



Davud Rostam-Afschar
Assistant Professor
of Accounting



Felix Vetter
Assistant Professor of
Accounting & Taxation



Amadeus Bach
Assistant Professor
of Accounting

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...one of the largest research groups in German-speaking countries



Holger Daske

Professor of Accounting

Professor of Accounting

Professor of Tax

Professor of Tax

- Diploma and PhD from the **Goethe University Frankfurt**
- PostDoc and Assistant Professor at the University of Pennsylvania, USA (**Wharton School**)
- Professor of Accounting and Finance at **University of Mannheim** (since 2007)
- Member of the **IFRS Advisory Council**, Expert for **European Parliament, UN**
- Visiting Professor at London Business School (2011), University of Sydney (2012) and IESE Business School (2023)

We provide...

...one of the largest research groups in German-speaking countries

- PhD, University of Cologne
- Researcher, Center for European Economic Research (**ZEW**)
- Visiting Scholar, **U. Oxford** and **U. Indiana**
- Advisory work for several political institutions
- Empirical research on **taxation**
- Joined Faculty in February 2019
- Academic Director MMM



Philipp Dörrenberg
Professor of Taxation

Dirk Simon
Professor of Accounting

Christoph Spengel
Professor of Taxation

Johannes Voigt
Professor of Taxation &
Finance

Jens Wüstemann
Professor of Accounting &
Auditing

We provide...

...one of the largest research groups in German-speaking countries



Christoph Spengel

Professor of Taxation

Professor of Accounting

Christoph Spengel

Professor of Taxation

- Diploma, PhD & Habilitation from **University of Mannheim**
- Professor of Taxation at the Universities of **Hamburg** (2002/03) and **Gießen** (2003/06)
- Professor of Taxation at **University of Mannheim** (since 2006)
- Academic Advisory Council **Federal Ministry of Finance**, Expert & Advisor for **German Parliament, Federal Constitutional Court, European Parliament, European Commission, IMF, OECD**

We provide...

...an excellent network of high-profile lecturers



Sven-Eric Bärsch
Partner, FGS



Stefan Brunsbach
Partner, Global Board
Member, PwC



Christoph Hütten
Supervisory Board Member
& Audit Committee Chair,
Brockhaus Technologies AG



Claudia Max
Chief Operating Officer
(COO), Zurich



Peter Oser
Partner, EY



Matthias Rogall
Partner, FGS



Michael Schaden
Partner, Member of the
Executive Board, EY



Wilhelm Schmundt
Partner, Managing
Director, BCG



Ulrich Störk
Partner, EMEA Executive
Team, PwC



Steffen Wagner
Partner, KPMG



Gero Wiechens
Partner, KPMG



Peter Wollmert
Global Managing Partner,
Member of the Executive
Board, EY

We provide...

...an excellent network of high-profile lecturers



Dr. Steffen Wagner
Partner, KPMG

- Joined KPMG in 1997
- **Partner** at KPMG in Corporate Finance/M&A since 2004
- **National Head** of Transport & Leisure at KPMG Germany
- Responsible for KPMG's **global activities** in aviation, CEP, logistics, shipping & rail, as well as gaming, tour operators & hotels

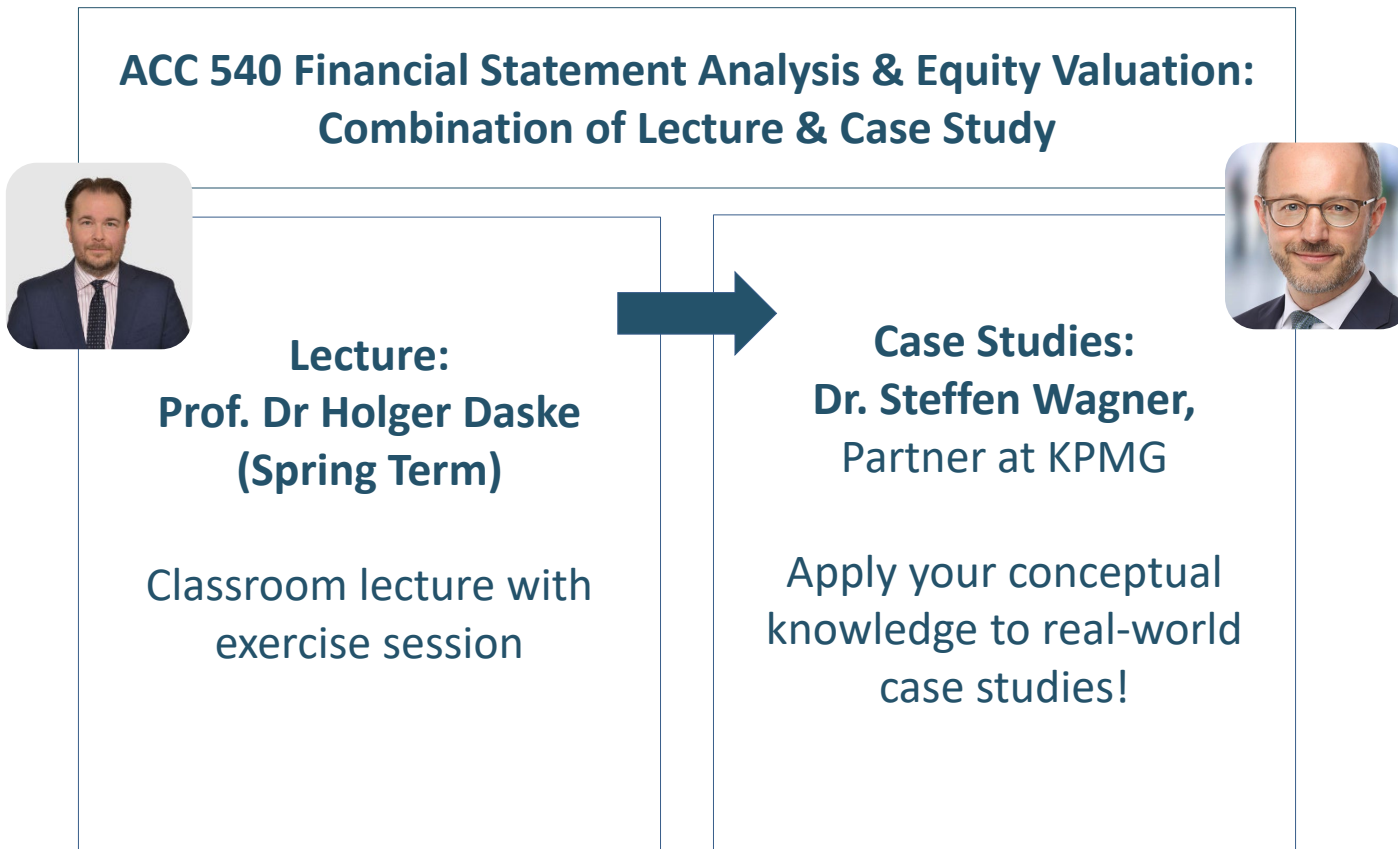
Steffen Wagner
Partner, KPMG

Gero Wiechens
Partner, KPMG

Peter Wollmert
Global Managing Partner,
Member of the Executive
Board, EY

We provide...

...innovative teaching formats



We provide...

...a social community

- **Mannheimer Forum Accounting & Taxation e.V. (MaFAT)**
 - aims at further increasing the attractiveness of accounting and taxation as academic disciplines
 - serves as a communication platform for students, professors, and our corporate partners
 - **Save the date: MaFAT Annual Event on September 26, 2023**
- **MaFAT Student Club**
 - is an accredited student initiative with an interesting semester program for members



vorstand@maf.at.de



www.mafat-sc.com



@MaFAT Student Club



@MaFAT Student Club



We provide...

...excellent job market perspectives



Dr. Maria Theresia Evers
Assistant to the CFO, Henkel



Dr. Christoph Sessar
Chief Accountant
SAP Group



Kathrin Gettler
Consultant,
McKinsey & Company



Dr. Timo Reister
Asia-Pacific & Americas,
Member of the Executive
Board,
Fuchs Petrolub SE



Prof. Dr. Marcel Olbert
Assistant Professor,
London Business School



Prof. Dr. Carol Seregni
Assistant Professor,
Wharton School

We provide...

...a top-tier research environment

Selection:

- Jennifer Blouin, Wharton, University of Pennsylvania
- Anna Costello, Chicago Booth School of Business
- Antonio Marra, Università Bocconi Milano
- Christian Leuz, Chicago Booth School of Business
- Teri Lombardi Yohn, Indiana U., Kelley School of Business
- Aytekin Ertan, London Business School
- Luzi Hail, The Wharton School, University of Pennsylvania
- Martin Simmler, University of Oxford
- Yi-Chun Chen, The Hong Kong U. of Science and Technology
- Rebecca Lester, Stanford University
- Scott Dyren, Duke



Università
Bocconi
MILANO

Stanford
University



We provide...

...excellent job market perspectives

Which class has been most important for your future career?



... at graduation

Which class has been most important for your future career?



... 10 years after

Source: Chicago Booth

Mannheim Master in Management



- The MMM is a 2-year **general management program**
 - › Wiwo: **#1 in Germany**
 - › FT: **#24 in the world**
- However, the MMM offers many options to **highly specialize** in specific fields and especially in accounting, taxation, and finance
- In fact, you can more highly specialize in accounting, taxation, and finance than in many “specialized” masters (e.g., a Master of Accounting & Finance)
- You can freely choose up to **68 ECTS of coursework** plus **24 ECTS for the master thesis**
- 28 ECTS for mandatory courses in Business Economics and Methods

Mannheim Master in Management



44-68 ECTS
**Flexible
Courses**

Accounting & Taxation

or other business disciplines

24 ECTS

Master Thesis

in Accounting or Taxation

16 ECTS
**Core
Courses**

Methods & Key Qualifications

Analysis, CSSR, Applied Econometrics or Empirical Methods

12 ECTS
**Core
Courses**

Business Economics

Business Economics I+II

0-24 ECTS
**Optional
Courses**

Optional Elective

from fields outside business, e.g. Tax Law

Mannheim Master in Management



44-68 ECTS
**Flexible
Courses**

Accounting & Taxation

or other business disciplines

24 ECTS

Master Thesis

in Accounting or Taxation

16 ECTS
**Core
Courses**

Methods & Key Qualifications

Analysis, CSSR, Applied Econometrics or Empirical Methods

12 ECTS
**Core
Courses**

Business Economics

Business Economics I+II

0-24 ECTS
**Optional
Courses**

Optional Elective

from fields outside business, e.g. Tax Law

MMM: Accounting Curriculum

ACC 510: Jahresabschluss Prof. Dr. Jens Wüstemann (Lecture and Case Studies)	Spring Term	8 ECTS
ACC 520: IFRS Reporting & Capital Markets Prof. Dr. Bischof / Wüstemann (Lecture) Dr. Ulrich Störk, PwC (Case Studies)	Fall Term	8 ECTS
ACC 530: Group Accounting Prof. Dr. Dirk Simons (Lecture) Jörg Landau, Merck (Case Studies)	Fall Term	8 ECTS
ACC 540: Financial Analysis & Valuation Prof. Dr. Holger Daske (Lecture) Dr. Steffen Wagner, KPMG (Case Studies)	Spring Term	8 ECTS
ACC 560: Managerial Accounting Prof. Dr. Jannis Bischof (Lecture) Dr. Claudia Max, Zurich (Case Studies)	Spring Term	8 ECTS
ACC/TAX 570: ESG Regulation & Reporting Bischof / Daske / Dörrenberg / Reichelstein (Lect.) N.N. (Case Studies)	Spring Term	8 ECTS

MMM: Accounting Curriculum

ACC 510: Jahresabschluss
Prof. Dr. Jens Wüstemann
(Lecture and Case Studies)

ACC 520: IFRS Reporting & Capital Markets
Prof. Dr. Bischof / Wüstemann (Lecture)
Dr. Ulrich Störk, PwC (Case Studies)

ACC 530: Group Accounting
Prof. Dr. Dirk Simons (Lecture)
Jörg Landau, Merck (Case Studies)

ACC 540: Financial Analysis & Valuation
Prof. Dr. Holger Daske (Lecture)
Dr. Steffen Wagner, KPMG (Case Studies)

ACC 560: Managerial Accounting
Prof. Dr. Jannis Bischof (Lecture)
Dr. Claudia Max, Zurich (Case Studies)

ACC/TAX 570: ESG Regulation & Reporting
Bischof / Daske / Dörrenberg / Reichelstein (Lect.)
N.N. (Case Studies)



“German accounting principles govern the financial statements of **all legal entities in Germany**, for commercial purposes as well as for tax purposes.

Students will gain in-depth knowledge of the standards and learn **how to solve relevant accounting problems.**”

**Useful
follow-up**

**ACC 680
Disclosure Theory**

**ACC 670
Audit Theory**

MMM: Accounting Curriculum

ACC 510: Jahresabschluss
Prof. Dr. Jens Wüstemann
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ACC 560: Managerial Accounting
Prof. Dr. Jannis Bischof (Lecture)
Dr. Claudia Max, Zurich (Case Studies)

ACC/TAX 570: ESG Regulation & Reporting
Bischof / Daske / Dörrenberg / Reichelstein (Lect.)
N.N. (Case Studies)



“IFRS is the international reporting language that **European multinationals** use to communicate with the **capital market**.”

We discuss **how firms report** under these rules and how **capital market participants react** to these disclosures.”

Useful
follow-up

ACC 620
Fin`l Instruments &
Institutions

ACC 628
Selected Issues in
IFRS Accounting

MMM: Accounting Curriculum



ACC 510: Jahresabschluss
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(Lecture and Case Studies)

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Prof. Dr. Bischof / Wüstemann (Lecture)
Dr. Ulrich Störk, PwC (Case Studies)

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Dr. Steffen Wagner, KPMG (Case Studies)

ACC 560: Managerial Accounting
Prof. Dr. Jannis Bischof (Lecture)
Dr. Claudia Max, Zurich (Case Studies)

ACC/TAX 570: ESG Regulation & Reporting
Bischof / Daske / Dörrenberg / Reichelstein (Lect.)
N.N. (Case Studies)

“Most firms do not operate as a stand-alone, but they are members of a **group**.”

Under IFRS, a group’s parent company has to provide a **consolidated financial report**. We examine the requirements and the scope of **firms’ group reporting** and discuss how internal relationships and transactions have to be consolidated.”

Useful
follow-up

ACC 632
Group Accounting
in Practice

ACC 626
Transaction
Accounting

MMM: Accounting Curriculum



ACC 510: Jahresabschluss
Prof. Dr. Jens Wüstemann
(Lecture and Case Studies)

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Prof. Dr. Bischof / Wüstemann (Lecture)
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Dr. Claudia Max, Zurich (Case Studies)

ACC/TAX 570: ESG Regulation & Reporting
Bischof / Daske / Dörrenberg / Reichelstein (Lect.)
N.N. (Case Studies)

“Financial statement analysis is the process of analyzing a **company's financial communication** for decision-making.

We discuss how to quantify expectations in **business planning** and **financial modelling**, and how to apply these tools to **value companies.**”

Useful
follow-up

ACC 662
Private Equity

ACC 676
Case Studies on
Consulting

MMM: Accounting Curriculum

ACC 510: Jahresabschluss
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(Lecture and Case Studies)

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Dr. Ulrich Störk, PwC (Case Studies)

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ACC 540: Financial Analysis & Valuation
Prof. Dr. Holger Daske (Lecture)
Dr. Steffen Wagner, KPMG (Case Studies)

ACC 560: Managerial Accounting
Prof. Dr. Jannis Bischof (Lecture)
Dr. Claudia Max, Zurich (Case Studies)

ACC/TAX 570: ESG Regulation & Reporting
Bischof / Daske / Dörrenberg / Reichelstein (Lect.)
N.N. (Case Studies)



“This course provides conceptual tools to analyze the **cost** and **profitability** of a firm’s **products and services**.

We also examine how to assess the current and future **performance of business segments**.”

Useful
follow-up

ACC 662
Private Equity

ACC 676
Case Studies on
Consulting

MMM: Accounting Curriculum

ACC 510: Jahresabschluss
Prof. Dr. Jens Wüstemann
(Lecture and Case Studies)

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Dr. Claudia Max, Zurich (Case Studies)

ACC/TAX 570: ESG Regulation & Reporting
Bischof / Daske / Dörrenberg / Reichelstein (Lect.)
N.N. (Case Studies)

“This course is introducing the **theoretical foundations**, the **regulatory framework** as well as trends in current **management practice** of ESG reporting.

Particular emphasis is laid on **carbon disclosures** and **tax transparency**.”

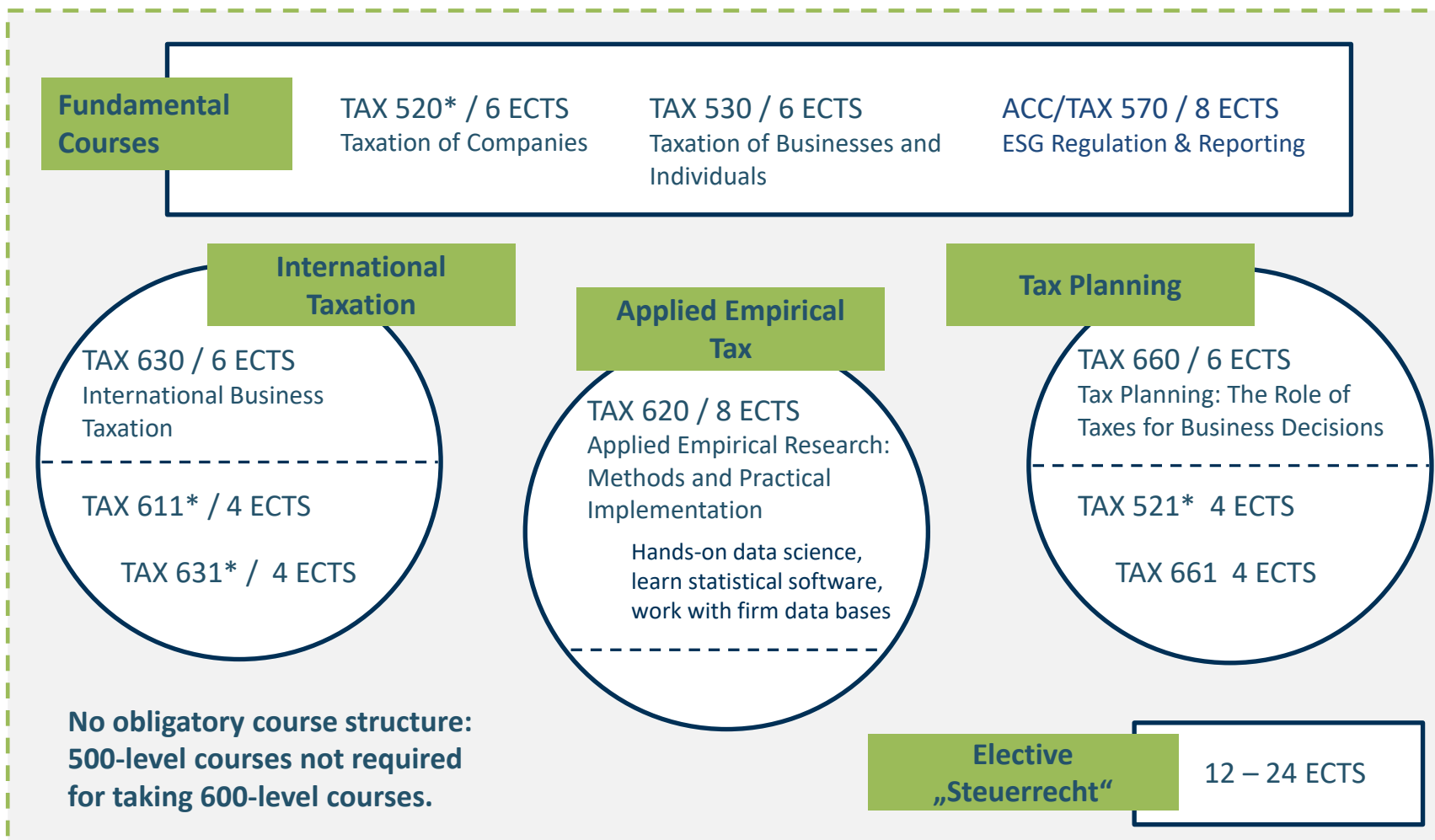


Useful
follow-up

ACC 660
Corporate Sust.
Strategies

ACC 661
Corporate Sust.
Measurement

MMM: Overview Taxation Curriculum



* Courses offered in German.

TAX 530: Taxation of Businesses and Individuals



TAX 530: Taxation of Businesses and Individuals Prof. Dr. Christoph Spengel / Fall / 6 ECTS

What is
it about?

Focus on basic principles of different types of taxes and structure of these taxes

- focus on the tax systems in the **EU member states and the US**
- relevance as well as the consequences of the transparency principle and the corporation principle
- **assesses tax burden on profits as well as on shareholder** dependent on the legal form of the business

Introduction to

- how taxes influence business decisions
- how tax planning opportunities are created by business tax law

Knowledge gained in this course is deepened by **advanced courses in the area and courses offered by adjunct faculty**

TAX 660: Tax Planning



TAX 660: Tax Planning: The Role of Taxes for Business Decisions Prof. Dr. Philipp Dörrenberg / Fall / 6 ECTS

What is it about?

The goal of the course is to understand how taxes affect business decisions
No deep previous knowledge of tax institutions necessary

Focus on the role of taxes in the context of investments, organizational form, M&A and multinational aspects along three dimensions

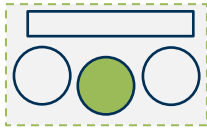
- 'All Parties' – tax implications for all involved parties
- 'All Taxes' – consideration of explicit and implicit taxes
- 'All Costs' – impact of all costs, tax and non-tax costs

Designed in a way to

- connect the field of taxation with the fields of corporate finance and strategic management
- be valuable even as (tax) laws and governments change by teaching a framework that is portable and applicable to the laws in any country

Complements finance classes. Knowledge gained in this course is deepened by **courses offered by adjunct faculty, especially TAX 521 and TAX 661**

TAX 620: Applied Empirical Research



TAX 620: Applied Empirical Research: Methods and Practical Implementation
Prof. Dr. Philipp Dörrenberg / Prof. Dr. Johannes Voget / Fall / 8 ECTS



What is it about?

Students will gain **practical experience in data science („big data“)**:

- introduction to a statistical software package (*R*)
- introduction to accessing and analyzing large firm data based, e.g., Compustat, Bloomberg
- From scratch, no prior data analysis knowledge necessary

Learn concept of causality and methods to estimate causal effects (non-technical)

Relevant for **many purposes**:

- Course provides a basic skill set required for jobs in industry and consulting (data analytics, etc), as well as academic research.
- Great preparation for an empirical Master's thesis.
- Examples from business taxation, but class suitable for anyone interested in hands-on empirical applications (no prior tax knowledge necessary)

TAX 520: Taxation of Companies



TAX 520: Taxation of Companies (German)
Prof. Dr. Christoph Spengel / Fall / 6 ECTS

What is
it about?

Introduction to the **interplay between legal form and taxation in Germany**

- Students become acquainted with the taxation of German companies of **various legal forms** and undergoing **various legal events**
- Covers **all taxes relevant to** (domestic) **business decisions** [(local) corporate, personal, inheritance]
- **Focus on how to calculate the tax burden** of profits and shareholder compensation payments **depending on the legal form**
- Course enables students to comment on the tax-optimal choice of legal form
- Course offered in German

Knowledge gained in this course is deepened by **advanced courses in the area and courses offered by adjunct faculty**

TAX 630: International Business Taxation



TAX 630: International Business Taxation Prof. Dr. Christoph Spengel / Spring / 6 ECTS

What is it about?

Introduction to

- the basics of international business taxation (national tax law, double taxation conventions, primary and secondary EU Law) and their interplay
- the causes of double taxation and methods for relieve
- the impact of transfer pricing, financing and legal form on a firm's tax burden

Focus on

- tax consequences of using different organizational forms (permanent establishments, subsidiaries) in the country of residence or abroad and of financing decisions (e.g. Equity or Debt)
- taxation of inbound and outbound investments and impact of cross-border reorganizations and tax treaties
- how multinationals make use of internationally diverging tax burdens

Knowledge gained in this course is deepend by **courses offered by adjunct faculty, especially TAX 611 and TAX 631**

ACC/TAX 570: ESG Regulation & Reporting



ACC/TAX 570: ESG Regulation and Reporting
Bischof / Daske / Dörrenberg / Reichelstein / Spring / 8 ECTS



What is it about?

This course is introducing the theoretical foundations, the regulatory framework as well as trends in current management practice of ESG reporting.

Particular emphasis is laid on carbon disclosures and tax transparency.

The role of accounting and taxation in achieving sustainability.

Also see ACC curriculum.

Complements other TAX and ACC classes, as well as other sustainability classes

Practice oriented courses by adjunct faculty

TAX 521: Case Studies in Company Taxation*, Prof. Dr. Matthias Rogall	4 ECTS
tax planning of partnerships and corporations - <i>business reorganizations</i> & development of <i>efficient</i> tax solutions	Spring
TAX 611: Case Studies in Int. Company Taxation*, Prof. Dr. Stefan Brunsbach	4 ECTS
application of domestic and foreign tax rules on case studies - evaluate interdependencies of tax effects and their relation to non-tax drivers	Fall
TAX 631: Int. Taxation of Multinational Enterprises*, Dr. Sven-Eric Bärsch	4 ECTS
impact of relevant tax rules on MNEs' decisions and interactions of these rules - problem oriented presentation and group work	Spring
TAX 661: Case Studies in Int. Tax Planning, Prof. Dr. Michael Schaden	4 ECTS
application of <i>tax law</i> in practical international tax planning case studies - special attention to wording of law – especially using inaccuracies in law	Spring

* Courses offered in German.

Master Seminar

	ACC 750	TAX 730
Fall 2023	Daske / Simons	Dörrenberg / Spengel
Spring 2024	Bischof / Wüstemann	Dörrenberg / Spengel
Fall 2024	Daske / Simons	Dörrenberg / Spengel
Spring 2025	Bischof / Wüstemann	Dörrenberg / Spengel

- Minimum of **two seminars** each term (one in accounting, one in tax)
- We offer seminars in **cooperation across chairs**
- We announce the **registration procedure** and the **seminar topics** early on (**during the semester before**)
- Every applicant will get a seminar slot
- **Prerequisite:**
 - ACC 5XX for accounting seminars
 - Any MMM TAX course for tax seminars

Master Thesis

- **Every seminar participant** is eligible to write a master thesis in ACC or TAX
- You can **directly approach the chair** that you choose
- We offer the opportunity to write an **empirical master thesis** in which you independently conduct your own empirical project
- We can provide you with data and close supervision
- Examples: **Data Analysis** and Interpretation

“How do banks apply the new IFRS 9 regulation? Evidence from EU”

“Tax-Favored Dividends in Germany: An Empirical Analysis of Implicit Taxes and Tax Clienteles”

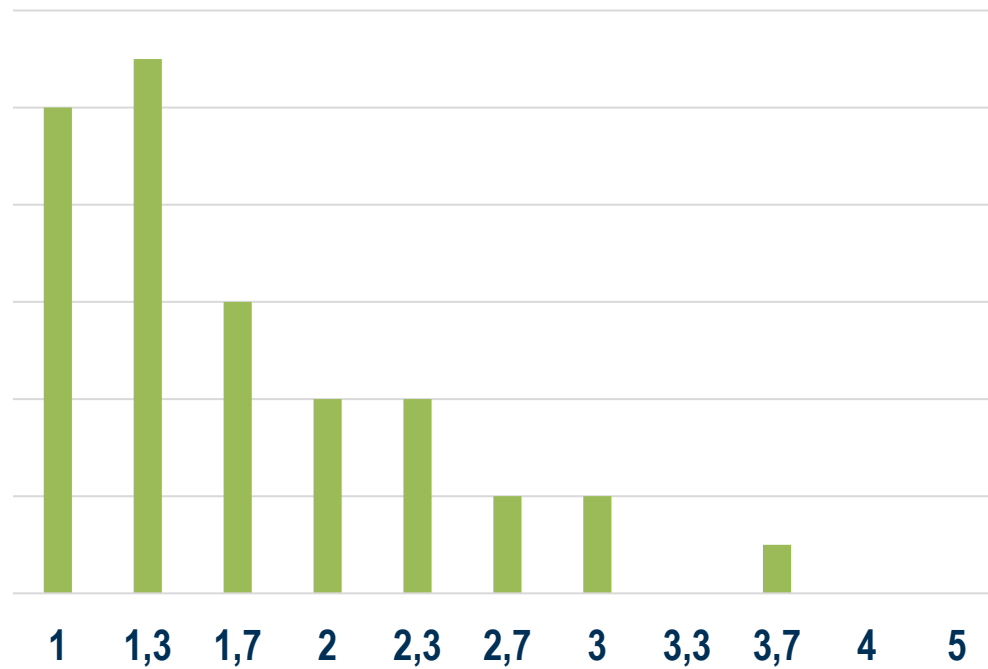
- And we also offer **conceptual analyses** (e.g., literature reviews)
- Example: Conceptual **Literature Review**

**“Does IFRS 9 meet the endorsement criteria of the EU?
A critical discussion and literature review”**

Master Thesis

- Some track record:

Final Grades



Mean: 1.67

Median: 1.30

Thank you for your attention!

Save the date:

- **MaFAT Annual Meeting: 26 September 2023, 5.30pm, lecture hall M003**

Topic: „Nachhaltigkeit im Einklang mit Strategie und
Berichterstattung: Überwiegen die Risiken oder die Chancen “ (in
deutsch)

Also: MaFAT awards for outstanding master theses and
presentation of the MaFAT Research Award.

You are warmly invited to attend.

Contact: mafata@mail.uni-mannheim.de



Appendix:

Examples for an ACC and TAX Curriculum

MMM: Curriculum with specialization in ACC



1st Semester - Fall

Course Title	ECTS
CC 502 Applied Econometrics	6
BE 510 Business Economics I	6
ACC 520 IFRS Reporting and Capital Markets	8
ACC 530 Group Accounting	8

28 ECTS

2nd Semester - Spring

Course Title	ECTS
BE 511 Business Economics II	6
ACC 510 Jahresabschluss	8
ACC 540 Financial Statement Analysis & Equity Valuation	8
ACC/TAX 570 ESG Regulation and Sust. Reporting	8
ACC 750 Accounting Seminar	6

36 ECTS

3rd Semester - Fall

Course Title	ECTS
CC 501 Decision Analysis	6
CC 504 Corporate Social Responsibility	4
ACC 628 Ausgewählte Probleme der IFRS	4
ACC 662 Private Equity	6
ACC 670 Audit Theory	6

26 ECTS

4th Semester - Spring

Course Title	ECTS
ACC 680 Disclosure Theory	6
Master Thesis	24

30 ECTS

$\Sigma = 120$ ECTS

MMM: Curriculum with specialization in TAX



1st Semester - Fall

Course Title	ECTS
CC 501 Decision Analysis	6
TAX 520 Taxation of Companies	6
BE 510 Business Economics I	6
TAX 530 Taxation of Businesses and Individuals	6
Elective Tax Law	6

30 ECTS

2nd Semester - Spring

Course Title	ECTS
BE 511 Business Economics II	6
CC 504 Corporate Social Responsibility	4
TAX 630 International Business Taxation	6
TAX 631 International Taxation of Multinational Enterprises	4
TAX 521 Case Studies in Company Taxation	4
ACC/TAX 570 ESG Regulation and Sust. Reporting	8

32 ECTS

3rd Semester - Fall

Course Title	ECTS
CC 503 Empirical Methods	6
TAX 660 Tax Planning: The Role of Taxes for Business Decisions	6
TAX 620 Applied Empirical Research: Methods and Practical Implementation	8
TAX 730 Seminar	6
TAX 611 Case Studies in International Company Taxation	4

30 ECTS

4th Semester - Spring

Course Title	ECTS
TAX 661 Case Studies in International Tax Planning	4
Master Thesis	24

28 ECTS

$\Sigma = 120$ ECTS

MMM: Curriculum with specialization in ACC&TAX



1st Semester - Fall

Course Title	ECTS
CC 501 Decision Analysis	6
TAX 530 Taxation of Businesses and Individuals	6
TAX 520 Taxation of Companies	6
BE 510 Business Economics I	6
ACC 520 IFRS Reporting and Capital Markets	8

32 ECTS

2nd Semester - Spring

Course Title	ECTS
BE 511 Business Economics II	6
ACC 540 Financial Statement Analysis & Equity Valuation	8
ACC 570 ESG Regulation and Sust. Reporting	8
ACC 750 Accounting Seminar	6

28 ECTS

3rd Semester - Fall

Course Title	ECTS
CC 502 Applied Econometrics	6
TAX 620 Applied Empirical Research: Methods and Practical Implementation	8
TAX 660 Tax Planning: The Role of Taxes for Business Decisions	6
ACC 530 Group Accounting	6
ACC 662 Private Equity	6

32 ECTS

4th Semester - Spring

Course Title	ECTS
CC 504 Corporate Social Responsibility	4
Master Thesis	24

28 ECTS

$\Sigma = 120$ ECTS

MMM: The Full ACC Curriculum

500 Level Courses	
ACC 510	Jahresabschluss *
ACC 520	IFRS Reporting and Capital Markets
ACC 530	Group Accounting
ACC 540	Financial Statement Analysis & Equity Valuation
ACC 560	Managerial Accounting
ACC/TAX 570	ESG Regulation and Sustainability Reporting
600 Level Courses	
ACC 620	Accounting for Financial Instruments & Financial Institutions
ACC 626	Transaction Accounting *
ACC 628	Selected Issues in IFRS Accounting *
ACC 660	Corporate Sustainability Strategies and Value Creation
ACC 661	Corporate Sustainability Performance: Measurement, Assessment and Improvement
ACC 662	Private Equity: Due Diligence and Value Creation
ACC 670	Audit Theory
ACC 676	Case Studies on Consulting in Financial Services Firm
ACC 680	Disclosure Theory
700 Level Courses	
ACC 750	Accounting Seminar

* Courses offered in German.

MMM: The Full TAX Curriculum

500 Level Courses	
TAX 520	Taxation of Companies*
TAX 521	Case Studies in Company Taxation*
TAX 530	Taxation of Businesses and Individuals
ACC/TAX 570	ESG Regulation and Sustainability Reporting
600 Level Courses	
TAX 611	Case Studies in International Company Taxation*
TAX 620	Applied Empirical Research: Methods and Practical Implementation
TAX 630	International Business Taxation
TAX 631	International Taxation of Multinational Enterprises*
TAX 660	Tax Planning: The Role of Taxes for Business Decisions
TAX 661	Case Studies in International Tax Planning
700 Level Courses	
TAX 730	Seminar Thesis

* Courses offered in German.

TAX Elective “Steuerrecht“

Title	Semester	Professor	ECTS
Steuerverfahrensrecht	HWS	Prof. Jenzen	4
Umsatzsteuerrecht	HWS	Prof. Muhler	4
Handels- und Steuerbilanzen	HWS	Prof. Alexander Morell	4
Unternehmenssteuerrecht in der Vertiefung	HWS	Prof. Schumacher	4
Steuerstrafrecht	HWS	Prof. Muhler	4
European Tax Law*	HWS	Prof. Fetzer	4
Erbschaftsteuer- und Bewertungsrecht	FSS	N.N.	4
Umwandlungssteuerrecht	FSS	Prof. Schumacher	4
Internationales Steuerrecht	FSS	Dr. Dornheim	4
Unternehmenssteuerrecht	FSS	N.N.	4
Einkommensteuerrecht	FSS	Prof. Schneider	4

* Course only offered in English.

Contact person: Prof. Fetzer

Link: <https://www.jura.uni-mannheim.de/fetzer/lehre>