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- Third amendment to Subject-Specific Annex 6.10 Master Management & Sustainable Accounting and Finance to the Framework Examination Regulations for the Master Programs at the Graduate School of Leuphana University of Lüneburg
- New announcement of the subject-specific annex 6.10 Master Management & Sustainable Accounting and Finance to the framework examination regulations for the Master programs at the Graduate School of Leuphana University of Lüneburg

Third amendment to Subject-Specific Annex 6.10 Master Management & Sustainable Accounting and Finance to the Framework Examination Regulations for the Master Programs at the Graduate School of Leuphana University of Lüneburg

On November 6, 2023, the Faculty Council of the Faculty of Management and Technology adopted the following third amendment to the subject-specific Annex 6.10 Master Management & Sustainable Accounting and Finance of November 13, 2019 (Leuphana Gazette No. 24/20 of March 31, 2020) pursuant to Section 44 (1) sentence 2 NHG. March 2020) in the now valid version of the Framework Examination Regulations for the Master's Programs at the Graduate School of Leuphana University of Lüneburg of September 17, 2008 (Leuphana Gazette No. 15/08 of October 06, 2008), last amended on April 19, 2023 (Leuphana Gazette No. 49/23 of June 16, 2023). The Executive Board of Leuphana University of Lüneburg approved this amendment on January 10, 2024 in accordance with § 44 para. 1 sentence 3 and § 37 para. 1 sentence 3 no. 5b) NHG.

SECTION I

Subject-specific Annex 6.10 Master Management & Sustainable Accounting and Finance to the Framework Examination Regulations for the Master's programs at the Graduate School of Leuphana University of Lüneburg is amended as follows:

(1) The comments "on Section 3 (6)" are amended as follows:

a. The following changes are made to the module overview:

- i. The module Behavioral & Sustainable Finance (Ma-SAF-8) is canceled in semester 3.
- ii. the module Research Project (Ma-SAF-9) will be renamed Research Project in Sustainable Accounting & Finance (Ma-SAF-15) in semester 3 and will now take up two module slots.
- iii. the module overview now states: In the first semester, the following four compulsory modules must be taken: - Corporate Finance (Ma-SAF-1) - (Non) Financial Reporting (Ma-SAF-2) - Sustainable Management Control (Ma-SAF-3) - Qualitative Research Methods (Ma-ME-1) In the second semester, the following three compulsory modules must be taken: - Valuation & Value-based Management (Ma-SAF-4) - Sustainable Corporate Governance & Audit (Ma-SAF-5) - Quantitative Research Methods (Ma-SAF-6).

In addition, the following elective module must be taken in the 2nd semester: Current Issues in Accounting & Finance I (Ma-SAF-14).

The following compulsory module must be taken in the 3rd semester: - Research Project In Sustainable Accounting & Finance (Ma-SAF-15).

In addition, the following two elective modules must be taken in the 3rd semester: - Current Issues in Accounting & Finance II (Ma-SAF-10) and Current Issues in Accounting & Finance III (Ma-SAF-11).

The modules Quantitative Research Methods (5 CP) (Ma-SAF-6) and Qualitative Research Methods (5 CP) (Ma-ME-1) can be replaced by the module Quantitative Methods (10 CP) (MA-PAE-1a) in the Master's program Public Affairs and Economics (M.Sc.).

The elective modules can be replaced by elective modules from other Master's programs of the Master's program Management or by the modules Introduction I: Organizational sustainability transformation management & entrepreneurship (MA-EAL-1) and Market-Oriented Sustainability Management and Market Transformation (MA-EAL-4) of the Master's program Sustainability Science: Entrepreneurship, Agency and Leadership or by the modules Replication Studies in Economic (MA-PAE-3d) and Public Finance and Public Policy (MA-PAE-2d) of the Master's program Public Affairs and Economics (M.Sc.). (cf. subject-specific Annex 5.15d and 5.16).

- b. Due to the change in the RPO, the examination results for all modules in the module table have been changed according to the new designations.
- c. The module table is amended as follows:
 - i. The content description of the module Corporate Finance (Ma-SAF-1) is revised as follows: Financial decisions under forms of market imperfection; information asymmetry and incentive mechanisms in areas such as capital structure, dividend distribution, corporate acquisitions or venture capital financing. The course formats will be changed to 1 lecture (2 SWS) and 1 exercise (1 SWS).
 - ii. the content description of the module (Non) Financial Reporting (Ma-SAF-2) is revised as follows: Theoretical, conceptual and empirical research on external reporting of capital market-oriented companies (financial reporting according to HGB and IFRS, sustainability reporting according to CSRD/ESRS GRI as well as integrated reporting according to ISSB).
 - iii. the format of the module Qualitative Research Methods (Ma-ME-1) is changed to 1 lecture (1 SWS) and 1 tutorial (2 SWS).
 - iv. The content description of the module Sustainable Corporate Governance & Audit (Ma-SAF-5) is revised as follows: Theoretical, conceptual and empirical research on sustainable corporate governance and monitoring, including external auditing of capital market-oriented companies and implications for corporate practice.
 - v. The content description of the module Quantitative Research Methods (Ma-SAF-6) is revised as follows: Teaching knowledge and skills in the field of empirical-quantitative research methods including relevant software tools (e.g. STATA, R, SPSS) to enable independent research in the management discipline. The course forms are changed into 1 lecture (1 SWS) and 1 exercise (2 SWS).
 - vi. The module International Tax Management (Ma-SAF-7) is deleted.

vi. The module Current Issues in Accounting & Finance I (Ma-SAF-14) is added in the 2nd semester:

Current Issues in Accounting & Finance I (Ma-SAF-14)	Aktuelle Fragestellungen des Accounting & Finance werden aus interdisziplinärer Perspektive beleuchtet. Dabei kann eine bestimmte Perspektive schwerpunktmäßig bearbeitet werden (z.B. Digital Accounting, Sustainable Accounting).	1 Seminar (2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (60 Min.) oder 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Current Issues in Accounting & Finance I</i>	<i>Current issues of accounting & finance are examined from an interdisciplinary perspective. A focus on a specific perspective is possible (e.g., entrepreneurial finance, tax management).</i>	<i>1 Seminar (2 CH)</i>	<i>1 written scientific work under supervision (60 min) or 1 Combined scientific work</i>		<i>Normally in English</i>

- vii. the module Research Project (Ma-SAF-9) is renamed Research Project in Sustainable Accounting & Finance (Ma-SAF-15). The course types are changed to 1 seminar (4 SWS). The CP will be changed to 10.
- viii. the module Behavioral & Sustainable Finance (Ma-SAF-8) is deleted.
- ix. The module Contemporary Issues in Accounting (Ma-SAF-10) is renamed Current Issues in Accounting & Finance II (Ma-SAF-10). The content description is revised as follows: Current issues in Accounting & Finance are examined from an interdisciplinary perspective. The focus can be on a specific perspective (e.g. international accounting, sustainable finance).
- x. The module Contemporary Issues in Finance (Ma-SAF-11) is renamed Current Issues in Accounting & Finance III (Ma-SAF-11). The content description is revised as follows: Current issues in Accounting & Finance are examined from an interdisciplinary perspective. The focus can be on a specific perspective (e.g. digital audit, digital finance).

SECTION II

This amendment shall enter into force after its publication in the Official Gazette for the winter semester 2024/25.

Transitional regulation for students who started their studies at Leuphana Graduate School before the winter semester 2024/25

Students who began their studies at the Leuphana Graduate School before the winter semester 2024/25 are considered to have completed the modules listed in the appendix below.

Annex Equivalence Modules to the subject-specific Annex 6.10 Master Management & Sustainable Accounting and Finance to the Framework Examination Regulations for the Master Program Management at the Graduate School of Leuphana University of Lüneburg

Modules in accordance with subject-specific annex (FSA) 6.10 Management & Sustainable Accounting and Finance dated April 13, 2022 (Leuphana Gazette No. 48/22 dated May 9, 2022)	Equivalence modules from the winter semester 2024/25
International Tax Management (Ma-SAF-7)	Current Issues in Accounting & Finance I (Ma-SAF-14)
Contemporary Issues in Accounting (Ma-SAF-10)	Current Issues in Accounting & Finance II (Ma-SAF-10)
Contemporary Issues in Finance (Ma-SAF-11)	Current Issues in Accounting & Finance III (Ma-SAF-11)

1. for students starting their studies before winter semester 2024/25, the study plan changes as follows

In their first semester, students have taken the modules Corporate Finance, (Non) Financial Reporting, Sustainable Management Control and Qualitative Research Methods. And have taken the modules Valuation & Value-based Management, Sustainable Corporate Governance & Audit, Quantitative Research Methods and International Tax Management in their 2nd semester.

In their 3rd semester (winter semester 2024/25), students take the modules Research Project In Sustainable Accounting & Finance (Ma-SAF-15) and the two elective modules Current Issues in Accounting & Finance II (Ma-SAF-10) and Current Issues in Accounting & Finance III (Ma-SAF-11).

Students take the Master's forum (Ma-SAF-12) and the Master's thesis (Ma-SAF-13) in their 4th semester (SoSe 2025).

2 The following courses and examinations will be offered for the last time to students starting their studies before winter semester 2024/25:

- The Behavioral & Sustainable Finance module (Ma-SAF-8) will be offered for the last time in the summer semester 2025.

New announcement of the subject-specific annex 6.10 Master Management & Sustainable Accounting and Finance to the framework examination regulations for the Master programs at the Graduate School of Leuphana University of Lüneburg

The Executive Board of Leuphana University of Lüneburg publishes below the wording of the subject-specific Annex 6.10 Master Management & Sustainable Accounting and Finance of November 13, 2020 (Leuphana Gazette No. 24/20 of March 31, 2020) in the version now in force, taking into account the

- first amendment of June 10, 2020 (Leuphana Gazette No. 86/20 of July 13, 2020),
 - second amendment dated April 13, 2022 (Leuphana Gazette No. 48/22 dated May 9, 2022),
- known.

SECTION I

Subject-specific Annex 6.10 Master Management & Sustainable Accounting and Finance to the Framework Examination Regulations for the Master Programs at the Graduate School of Leuphana University

The regulations of the Framework Examination Regulations for the Master's programs at the Graduate School of Leuphana University of Lüneburg are supplemented as follows:

Re § 2 Aim of the degree program, purpose of the examination

The Management & Sustainable Accounting and Finance degree program focuses on fields of activity in the areas of corporate finance, management control and financial reporting from a sustainability-oriented perspective. In the course of their studies, students deepen their understanding of the connections within and between national and international business management research and practice. This focus is characterized by the necessary theoretical, technical and methodological knowledge and the acquisition of overarching management skills. In addition to the focus on institutional aspects, the curriculum is characterized by an interdisciplinary approach: The program closely combines the fields of business administration and sustainability. It provides a deep understanding of market functionality and economic influences, in-depth knowledge of regulatory mechanisms and standards of responsible market participation. In addition, students gain insights into the importance of responsible management training in a sustainability-oriented accounting and finance system. Students are therefore prepared for management tasks or positions as strategically active specialists and generalists who support corporate management or are responsible for specialist topics in the above-mentioned institutions.

Re Section 3 (6) Details on the structure and content of the subject-specific area of the Master's degree

Module overview Master Management & Sustainable Accounting and Finance

(see also subject-specific Annex 6.1 Management Studies and subject-specific Annex 8 Complementary Studies)

Semester 4	Masters Forum	Masters Dissertation				
Semester 3	Management Studies	Elective	Elective	Research Project in Sustainable Accounting & Finance	Complementary study	
Semester 2	Management Studies	Valuation & Value-based Management	Sustainable Corporate Governance & Audit	Elective	Quantitative Research Methods	Complementary study
Semester 1	Management Studies	Corporate Finance	(Non) Financial Reporting	Sustainable Management Control	Qualitative Research Methods	Complementary study

The following four compulsory modules must be taken in the **1st semester**:

- Corporate Finance (Ma-SAF-1)
- (Non) Financial Reporting (Ma-SAF-2)
- Sustainable Management Control (Ma-SAF-3)
- Qualitative Research Methods (Ma-ME-1)

The following three compulsory modules must be taken in the **2nd semester**:

- Valuation & Value-based Management (Ma-SAF-4)
- Sustainable Corporate Governance & Audit (Ma-SAF-5)
- Quantitative Research Methods (Ma-SAF-6)

In addition, the following elective module must be taken in the 2nd semester:

- Current Issues in Accounting & Finance I (Ma-SAF-14)

The following compulsory module must be taken in the **3rd semester**:

- Research Project in Sustainable Accounting & Finance (Ma-SAF-15)

In addition, the following two elective modules must be taken in the 3rd semester:

- Current Issues in Accounting & Finance II (Ma-SAF-10) and
- Current Issues in Accounting & Finance III (Ma-SAF-11)

The modules Quantitative Research Methods (5 CP) (Ma-SAF-6) and Qualitative Research Methods (5 CP) (Ma-ME-1) can be replaced by the module Quantitative Methods (10 CP) (MA-PAE-1a) in the Master's program Public Affairs and Economics (M.SC.).

The elective modules can be replaced by elective modules from other Master's programs of the Master's program Management or by the modules Introduction I: Organizational sustainability transformation management & entrepreneurship (MA-EAL-1) and Market-Oriented Sustainability Management and Market Transformation (MA-EAL-4) of

the Master's program Sustainability Science: Entrepreneurship, Agency and Leadership or by the modules Replication Studies in Economic (MA-PAE-3d) and Public Finance and Public Policy (MA-PAE-2d) of the Master's program Public Affairs and Economics (M.Sc.). (cf. subject-specific Annex 5.15d and 5.16).

Re § 5 Determination of the academic degree

Master of Science

Re § 7 Para. 1 Examination performance in the Master's forum (colloquium)

The examination in the Master Forum (Colloquium) (Ma-SAF-1) of the Master Management & Sustainable Accounting and Finance is not graded and is therefore assessed as "passed" or "failed".

Re § 8 Master's thesis

The processing time for the Master's thesis is twenty weeks.

Re § 8 para. 8 Oral examination

There is no oral examination in addition to the Master's thesis.

Module table of the 1st semester

Modul Modul	Inhalt Content	Veranstaltungsformen (Anzahl, Art und SWS) Types of taught-components (type and number of course, CH)	Modulanforderungen und Prüfungsleistung Module requirements	CP CP	Kommentar Commentary
Pflichtmodule					
Corporate Finance (Ma-SAF-1)	Finanzentscheidungen unter Formen von Marktunvollkommenheit; Informationsasymmetrie und Anreizmechanismen in Bereichen wie Kapitalstruktur, Dividendenausschüttung, Unternehmensakquisitionen oder Wagniskapitalfinanzierungen.	1 Vorlesung (2SWS) und 1 Übung (1 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (60 Min.) <i>oder</i> 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Corporate Finance</i>	<i>Financial Decisions under market imperfections; asymmetric information, agency problems, and incentives and signaling in relevant fields such as capital structure, dividend policy, acquisitions or venture capital.</i>	<i>1 Lecture (2 CH) and 1 Exercise (1 CH)</i>	<i>1 written scientific work under supervision (60 min) or 1 Combined scientific work</i>		<i>Normally in English</i>

Continuation of the module table for semester 1

Modul Modul	Inhalt Content	Veranstaltungsformen (Anzahl, Art und SWS) Types of taught-components (type and number of course, CH)	Modulanforderungen und Prüfungsleistung Module requirements	CP CP	Kommentar Commentary
(Non) Financial Reporting (Ma-SAF-2)	Theoretische, konzeptionelle und empirische Forschung zur externen Berichterstattung von kapitalmarkt-orientierten Unternehmen (Finanzberichterstattung nach HGB und IFRS, Nachhaltigkeitsberichterstattung nach CSRD/ESRS sowie integrierte Berichterstattung nach ISSB).	1 Vorlesung (2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (60 Min.) <i>oder</i> 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>(Non) Financial Reporting</i>	<i>Theoretical, conceptual and empirical research with regard to external reporting of capital market oriented firms (financial reporting according to HGB and IFRS, Sustainability Reporting according to GRI and Integrated Reporting).</i>	<i>1 Lecture (2 CH)</i>	<i>1 written scientific work under supervision (60 min) or 1 Combined scientific work</i>		<i>Normally in English</i>
Sustainable Management Control (Ma-SAF-3)	Forschungskonzepte zur nachhaltigen Unternehmenssteuerung; Ansätze zur strategischen Positionierung, Analyse des branchenspezifischen Einflusses und der Unternehmensressourcen auf die Nachhaltigkeitsstrategie verschiedener Unternehmenstypen.	1 Vorlesung (2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (60 Min.) <i>oder</i> 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Sustainable Management Control</i>	<i>Research concepts in sustainable management control; approaches for strategic positioning, analysis of the impact of industries and firm resources on the sustainable strategy of different types of companies.</i>	<i>1 Lecture (2 CH)</i>	<i>1 written scientific work under supervision (60 min) or 1 Combined scientific work</i>		<i>Normally in English</i>
Qualitative Research Methods (Ma-ME-1)	Vermittlung von Kenntnissen und Fähigkeiten im Bereich der empirisch-qualitativen Forschungsmethoden, um eigenständiges Forschen in der Managementdisziplin zu ermöglichen.	1 Vorlesung (1 SWS) und 1 Übung (2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (90 Min.) <i>oder</i> 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Qualitative Research Methods</i>	<i>Focusing on knowledge and skills concerning empiric qualitative research methods, especially to enable own research in the respective subject area.</i>	<i>1 Lecture (1 CH) and 1 Exercise (2 CH)</i>	<i>1 written scientific work under supervision (90 min) or 1 Combined scientific work</i>		<i>Normally in English</i>

Module table of the 2nd semester

Modul Modul	Inhalt Content	Veranstaltungsformen (Anzahl, Art und SWS) Types of taught-components (type and number of course, CH)	Modulanforderungen und Prüfungsleistung Module requirements	CP CP	Kommentar Commentary
Pflichtmodule					
Valuation & Value-based Management (Ma-SAF-4)	Beziehung zwischen der externen Unternehmensbewertung (z.B. durch Investoren und Analysten) und internen Bewertungen des Top Managements zur wertorientierten Unternehmenssteuerung; Interdependenzen zwischen nachhaltiger Berichterstattung, nachhaltiger Unternehmensfinanzierung und Unternehmenssteuerung.	1 Vorlesung (2 SWS) und 1 Übung (1 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (90 Min.) <i>oder</i> 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Valuation & Value-based Management</i>	<i>Link between external valuation of companies (e.g., by investors and analysts), and the internal practices of top managers to manage a company in a value-based manner; interdependencies between sustainable accounting, sustainable finance, and management control.</i>	<i>1 Lecture (2 CH) and 1 Exercise (1 CH)</i>	<i>1 written scientific work under supervision (90 min) or 1 Combined scientific work</i>		<i>Normally in English</i>
Sustainable Corporate Governance & Audit (Ma-SAF-5)	Theoretische, konzeptionelle und empirische Forschung zur nachhaltigen Unternehmensführung und -überwachung einschl. der externen Prüfung von kapitalmarktorientierten Unternehmen.	1 Vorlesung (2 SWS) und 1 Übung (1 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (90 Min.) <i>oder</i> 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Sustainable Corporate Governance & Audit</i>	<i>Theoretical, conceptual and empirical research of sustainable corporate governance and external audit of capital market oriented firms.</i>	<i>1 Lecture (2 CH) and 1 Exercise (1 CH)</i>	<i>1 written scientific work under supervision (90 min) or 1 Combined scientific work</i>		<i>Normally in English</i>
Quantitative Research Methods (Ma-SAF-6)	Vermittlung von Kenntnissen und Fertigkeiten im Bereich der empirisch-quantitativen Forschungsmethoden einschl. einschlägiger Softwaretools (z.B. STATA, R, SPSS), um eigenständiges Forschen in der Managementdisziplin zu ermöglichen.	1 Vorlesung (1 SWS) und 1 Übung (2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (90 Min.) <i>oder</i> 1 Schriftliche wissenschaftliche Arbeit ohne Aufsicht	5	i.d.R. englischsprachig
<i>Quantitative Research Methods</i>	<i>Focusing on knowledge and skills concerning empiric quantitative research methods incl. relevant software tools (e.g. STATA, R, SPSS), to enable own research in the respective subject area of management.</i>	<i>1 Lecture (1 CH) and 1 Exercise (2 CH)</i>	<i>1 written scientific work under supervision (90 min) or 1 written scientific work without supervision</i>		<i>Normally in English</i>

Continuation of module table of the 2nd semester

Modul Modul	Inhalt Content	Veranstaltungsformen (Anzahl, Art und SWS) Types of taught-components (type and number of course, CH)	Modulanforderungen und Prüfungsleistung Module requirements	CP CP	Kommentar Commentary
Wahlmodul					
Current Issues in Accounting & Finance I (Ma-SAF-14)	Aktuelle Fragestellungen des Accounting & Finance werden aus interdisziplinärer Perspektive beleuchtet. Dabei kann eine bestimmte Perspektive schwerpunktmäßig bearbeitet werden (z.B. Digital Accounting, Sustainable Accounting).	1 Seminar(2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (60 Min.) <i>oder</i> 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Current Issues in Accounting & Finance I</i>	<i>Current issues of accounting & finance are examined from an interdisciplinary perspective. A focus on a specific perspective is possible (e.g., entrepreneurial finance, tax management).</i>	<i>1 Seminar (2 CH)</i>	<i>1 written scientific work under supervision (60 min) or 1 Combined scientific work</i>		<i>Normally in English</i>

Module table of the 3rd semester

Modul Modul	Inhalt Content	Veranstaltungsformen (Anzahl, Art und SWS) Types of taught-components (type and number of course, CH)	Modulanforderungen und Prüfungsleistung Module requirements	CP CP	Kommentar Commentary
Pflichtmodule					
Research Project in Sustainable Accounting & Finance (Ma-SAF-15)	Die Studierenden verfolgen eine empirisch-quantitative Forschungsfrage zu einer ausgewählten Fragestellung in Sustainable Accounting & Finance	1 Seminar (4 SWS)	1 Kombinierte wissenschaftliche Arbeit	10	i.d.R. englischsprachig
<i>Research Project in Sustainable Accounting & Finance</i>	<i>Students pursue an empirical-quantitative research question related to one specific topic in sustainable accounting & finance</i>	<i>1 Seminar (4 CH)</i>	<i>1 Combined scientific work</i>		<i>Normally in English</i>

Continuation of the module table for semester 3

Modul Modul	Inhalt Content	Veranstaltungsformen (Anzahl, Art und SWS) Types of taught-components (type and number of course, CH)	Modulanforderungen und Prüfungsleistung Module requirements	CP CP	Kommentar Commentary
Wahlmodule					
Current Issues in Accounting & Finance II (Ma-SAF-10)	Aktuelle Fragestellungen des Accounting & Finance werden aus interdisziplinärer Perspektive beleuchtet. Dabei kann eine bestimmte Perspektive schwerpunktmäßig bearbeitet werden (z.B. International Accounting, Sustainable Finance).	1 Vorlesung (2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (60 Min.) oder 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Current Issues in Accounting & Finance II</i>	<i>Current issues of accounting & finance are examined from an interdisciplinary perspective. A focus on a specific perspective is possible (e.g. International Accounting, Sustainable Finance).</i>	<i>1 Lecture (2 CH)</i>	<i>1 written scientific work under supervision (60 min) or 1 Combined scientific work</i>		<i>Normally in English</i>
Current Issues in Accounting & Finance III (Ma-SAF-11)	Aktuelle Fragestellungen des Accounting & Finance werden aus interdisziplinärer Perspektive beleuchtet. Dabei kann eine bestimmte Perspektive schwerpunktmäßig bearbeitet werden (z.B. Audit, Digital Finance).	1 Vorlesung (2 SWS)	1 schriftliche wissenschaftliche Arbeit unter Aufsicht (60 Min.) oder 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Current Issues in Accounting & Finance III</i>	<i>Current issues of accounting & finance are examined from an interdisciplinary perspective. A focus on a specific perspective is possible (e.g., Audit, Digital Finance).</i>	<i>1 Lecture (2 CH)</i>	<i>1 written scientific work under supervision (60 min) or 1 Combined scientific work</i>		<i>Normally in English</i>

Module table of the 4th semester

Modul	Inhalt	Veranstaltungsformen (Anzahl, Art und SWS)	Modulanforderungen und Prüfungsleistung	CP	Kommentar
Pflichtmodule					
Masters Forum (Ma-SAF-12)	Das Master-Forum dient der wissenschaftlichen Ableitung der Forschungsfrage für die Masterarbeit sowie der Diskussion darüber	1 Kolloquium (1 SWS)	1 schriftliche wissenschaftliche Arbeit ohne Aufsicht oder 1 Kombinierte wissenschaftliche Arbeit	5	i.d.R. englischsprachig
<i>Masterforum</i>	<i>The Masters Forum is a platform to select the research topic of the master thesis and its discussion</i>	<i>1 Colloquium (1 CH)</i>	<i>1 written scientific work without supervision or 1 Combined scientific work</i>		<i>Normally in English</i>

Continuation of the module table for semester 4

Modul Modul	Inhalt Content	Veranstaltungsformen (Anzahl, Art und SWS) Types of taught-components (type and number of course, CH)	Modulanforderungen und Prüfungsleistung Module requirements	CP CP	Kommentar Commentary
Masterarbeit (Ma-SAF-13)	Individuelle Erstellung einer wissenschaftlichen Arbeit durch die Studierenden. Das Thema der Master-Arbeit muss aus dem Bereich Sustainable Accounting & Finance aus betriebswirtschaftlicher Perspektive kommen und sollte eine empirische Forschungsmethode einbeziehen	keine Veranstaltung	1 Master-Arbeit	25	i.d.R. englischsprachig
<i>Masters Dissertation</i>	<i>Composing a scientific final dissertation by each student. The dissertation topic must be related to sustainable accounting or finance from a business administration perspective and should apply an empirical research method</i>	<i>none</i>	<i>1 Masters Thesis</i>		<i>Normally in English</i>

SECTION II**Transitional regulation for students who started their studies at Leuphana Graduate School before the winter semester 2024/25**

Students who began their studies at the Leuphana Graduate School before the winter semester 2024/25 are considered to have completed the modules listed in the appendix below.

Appendix Equivalence Modules to Subject-Specific Appendix 6.10 Master Management & Sustainable Accounting and Finance to the Framework Examination Regulations for the Master Program Management at the Graduate School of Leuphana University of Lüneburg

Modules in accordance with subject-specific annex (FSA) 6.10 Management & Sustainable Accounting and Finance dated April 13, 2022 (Leuphana Gazette No. 48/22 dated May 9, 2022)	Equivalence modules from the winter semester 2024/25
International Tax Management (Ma-SAF-7)	Current Issues in Accounting & Finance I (Ma-SAF-14)
Contemporary Issues in Accounting (Ma-SAF-10)	Current Issues in Accounting & Finance II (Ma-SAF-10)
Contemporary Issues in Finance (Ma-SAF-11)	Current Issues in Accounting & Finance III (Ma-SAF-11)

1. for students starting their studies before winter semester 2024/25, the study plan changes as follows

In their first semester, students have taken the modules Corporate Finance, (Non) Financial Reporting, Sustainable Management Control and Qualitative Research Methods. And have taken the modules Valuation & Value-based Management, Sustainable Corporate Governance & Audit, Quantitative Research Methods and International Tax Management in their 2nd semester.

In their 3rd semester (winter semester 2024/25), students take the modules Research Project In Sustainable Accounting & Finance (Ma-SAF-15) and the two elective modules Current Issues in Accounting & Finance II (Ma-SAF-10) and Current Issues in Accounting & Finance III (Ma-SAF-11).

Students take the Master's forum (Ma-SAF-12) and the Master's thesis (Ma-SAF-13) in their 4th semester (SoSe 2025).

2 The following courses and examinations will be offered for the last time to students starting their studies before winter semester 2024/25:

- The Behavioral & Sustainable Finance module (Ma-SAF-8) will be offered for the last time in the summer semester 2025.

