



TRANSLATION OF

GAZETTE

Administrative Bulletin of the Public Sector and the Foundation

Only the German version of the Leuphana Gazette is legally binding. The English version is provided solely for information purposes.

- Second Amendment to 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 Lüneburg
- New announcement of the subject-specific appendix 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 Lüneburg

Please note: Only the German version of this regulations shall be valid exclusively.

Second Amendment 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 Lüneburg

Based on § 44 para. 1 sentence 2 NHG, the Faculty Council of the Faculty of Management and Technology has adopted on April 13, 2022 the following second amendment to the subject-specific Annex 6.10 Master Management & Sustainable Accounting and Finance dated November 13, 2019 (Leuphana Gazette No. 24/20 of 31. March 2020) in the now applicable version to the Framework Examination Regulations for the Master's Programs at the Graduate School of Leuphana University of Lüneburg of February 18, 2015 (Leuphana Gazette No. 22/15 of June 25, 2015) as amended by the Third Amendment of November 20, 2019 (Leuphana Gazette No. 20/20 of March 31, 2020). The Presidential Board of Leuphana University Lüneburg approved this amendment pursuant to Section 44 (1) Sentence 3 and Section 37 (1) Sentence 3 No. 5b) NHG on April 27, 2022.

SECTION I

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 is amended as follows:

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

1. in the section beginning with "In addition, the following elective module must be taken in the 2nd semester:" the word "International" is inserted before Tax Management

2. in the section beginning with "The elective modules can be replaced by elective modules of other masters ..." read new: "The elective modules can be replaced by elective modules of other masters of the master program Management or by the modules "Sustainability Performance Measurement and Management" and "Market-Oriented Sustainability Management" of the master program Sustainability Science - Sustainability Science."

3. the table of modules of the 2nd semester is modified as follows:

a) The title of the module "Tax Management" is replaced by "International Tax Management". In the Content column, the new title is "- Introduction to international taxation- International tax planning- Rules against Base Erosion and Profit Shifting (BEPS) and for tax justice- Introduction to international taxation- International tax planning- rules against Base Erosion and Profit Shifting (BEPS) and for tax justice". In the Commentary column, the new text reads "Normally in English".

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SECTION II

This amendment shall enter into force after its approval by the Presidential Board of Leuphana University Lüneburg on the day after its announcement in the Official Gazette for the winter semester 2022/23.

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New announcement of the subject-specific appendix 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 Lüneburg

Based on § 44 para. 1 sentence 2 NHG, the Faculty Council of the Faculty of Management and Technology adopted the following 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 Lüneburg dated February 18, 2015 (Leuphana Gazette No. 22/15 dated June 25, 2015) in the version of the Third Amendment dated November 20, 2020 (Leuphana Gazette No. 20/20 dated March 31, 2020) on April 13, 2022. The Presidential Board of Leuphana University Lüneburg approved this amendment pursuant to Section 44 (1) Sentence 3 and Section 37 (1) Sentence 3 No. 5b) NHG on April 27, 2022.

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

SECTION I

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

The Management & Sustainable Accounting and Finance program focuses on fields of activity in corporate finance, management control and financial reporting from a sustainability-oriented perspective. In the course of the program, participants deepen their understanding of the interrelationships within and between national and international business research and practice. This focus is characterized by necessary theoretical, technical and methodological knowledge and the acquisition of superior 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, sound knowledge of regulatory mechanisms and standards of responsible market participation. In addition, students gain insights into the importance of responsible management education in a sustainability-oriented accounting and finance system. Students are therefore prepared for leadership roles or positions as strategically active specialists and generalists who support corporate management or are responsible for specialist topics in the above-mentioned institutions.

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Regarding § 3 Para. 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

(cf. also the subject-specific appendix 6.1 Management Studies as well as the subject-specific appendix 8 Complementary Studies).

Semester 4	Masters Forum	Masters Dissertation				
Semester 3	Management Studies	Behavioral & Sustainable Finance	Elective	Elective	Research Project	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
- (Non) Financial Reporting
- Sustainable Management Control
- Qualitative Research Methods

In the **2nd semester**, the following three compulsory modules must be taken:

- Valuation & Value-based Management
- Sustainable Corporate Governance & Audit
- Quantitative Research Methods

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

- International Tax Management

In the **3rd semester**, the following two compulsory modules must be taken:

- Behavioral & Sustainable Finance
- Research Project

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

- Contemporary Issues in Accounting and
- Contemporary Issues in Finance

The elective modules can be replaced by elective modules of other masters of the master program Management or by the modules "Sustainability Performance Measurement and Management" and "Market-Oriented Sustainability Management" of the master program Nachhaltigkeitswissenschaft - Sustainability Science.

Regarding § 5 Determination of the Academic Degree

Master of Science

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Regarding § 7 Para. 1 Examination in the Master's Forum (Colloquium)

The examination to be taken in the Master Forum (Colloquium) of the Master Management & Sustainable Accounting and Finance is ungraded and therefore to be graded as "passed" or "failed".

Re § 8 Master thesis

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

Re § 8 Para. 8 Oral examination

There will be no oral examination complementary to the Master's thesis.

Module table of the 1st semester

Module	Content	Types of taught-components (type and number of course, CH)	Module requirements	CP	Commentary
Mandatory modules					
Corporate Finance (Ma-SAF-1)	Financial Decisions under market imperfections, asymmetric information, the mechanisms of incentives and signaling relevant fields as capital structure dividend policy or venture capital	1 Lecture (2 CH)	1 Written Examination (60 min) or 1 Combined Examination	5	Normally in English
(Non) Financial Reporting (Ma-SAF-2)	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) and practical implications.	1 Lecture (2 CH)	1 Written Examination (60 min) or 1 Combined Examination	5	Normally in English
Sustainable Management Control (Ma-SAF-3)	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	1 Lecture (2 CH)	1 Written Examination (60 min) or 1 Combined Examination	5	Normally in English
Qualitative Research Methods (Ma-ME-1)	Focusing on knowledge and skills concerning empiric qualitative research methods, especially to enable own research in the respective subject area	1 Lecture (2 CH) and 1 Exercise (1 CH)	1 Written Examination (90 min) or 1 Combined Examination	5	Normally in English

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Module table of the 2nd semester

Module	Content	Types of taught-components (type and number of course, CH)	Module requirements	CP	Commentary
Mandatory modules					
Valuation & Value-based Management (Ma-SAF-4)	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.	1 Lecture (2 CH) and 1 Exercise (1 CH)	1 Written Examination (90 min) or 1 Combined Examination	5	Normally in English
Sustainable Corporate Governance & Audit (Ma-SAF-5)	Theoretical, conceptual and empirical research of sustainable corporate governance and external audit of capital market-oriented firms and practical implications	1 Lecture (2 CH) and 1 Exercise (1 CH)	1 Written Examination (90 min) or 1 Combined Examination	5	Normally in English
Quantitative Research Methods (Ma-SAF-6)	Focusing on knowledge and skills concerning empiric quantitative research methods, especially to enable own research in the respective subject area	1 Lecture (2 CH) and 1 Exercise (1 CH)	1 Written Examination (90 min) or 1 Term Paper	5	Normally in English
Elective module					
International Tax Management (Ma-SAF-7)	- Introduction to international taxation - International tax planning - rules against Base Erosion una Profit Shifting (BEPS) and for tax justice	1 Lecture (2 CH)	1 Written Examination (90 min) or 1 Combined Examination	5	Normally in English

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Module table of the 3rd semester

Module	Content	Types of taught-components (type and number of course, CH)	Module requirements	CP	Commentary
Mandatory modules					
Research Project (Ma-SAF-9)	Students pursue an empirical-quantitative research question related to one specific topic in sustainable accounting & finance	1 Seminar (2 CH)	1 Combined Examination	5	Normally in English
Behavioral & Sustainable Finance (Ma-SAF-8)	Introduction to behavioral finance; illustrations of systematic decision errors and commonly used heuristics; consequences for financial investments and sustainable finance.	1 Lecture (2 CH) and 1 Exercise (1 CH)	1 Written Examination (60min) or 1 Combined Examination	5	Normally in English
Electives					
Contemporary Issues in Accounting (Ma-SAF-10)	Current issues of accounting are examined from an interdisciplinary perspective. A focus on a specific perspective is possible (e.g., Digital Accounting, Sustainable Accounting)	1 Lecture (2 CH)	1 Written Examination (6 min) or 1 Combined Examination	5	Normally in English
Contemporary Issues in Finance (Ma-SAF-11)	Current issues of finance are examined from an interdisciplinary perspective. A focus on a specific perspective is possible (e.g., Digital Finance, Sustainable Finance)	1 Lecture (2 CH)	1 Written Examination (60 min) or 1 Combined Examination	5	Normally in English

Module table of the 4th semester

Module	Content	Types of taught-components (type and number of course, CH)	Module requirements	CP	Commentary
Mandatory modules					
Masterforum (Ma-SAF-12)	The Masters Forum is a platform to select the research topic of the master thesis and its discussion	1 Colloquium (1 CH)	1 Term Paper or 1 Combined Examination	5	Normally in English
Masters Dissertation (Ma-SAF-13)	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	none	1 Masters Thesis	25	Normally in English

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SECTION II

Entry into force

This subject-specific annex will come into force after its approval by the Presidential Board of Leuphana University Lüneburg following publication in the official bulletin of Leuphana University Lüneburg for the winter semester 2020/21.

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