



Official Announcement

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**- Courtesy Translation -
The German version shall prevail!**

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Program-Specific Study and Examination Regulations (PSSER) for the Masters's degree program in International Taxation and Public Finance dated 25.03.2024

On the basis of §§ 13 paragraph 1 sentence 1, 67a paragraph 2 no. 3a and 77 paragraph 2 of the Saxony-Anhalt Higher Education Act as published in the announcement dated 01 July 2021 (Law & Ordinance Gazette LSA 368, 369), Otto von Guericke University Magdeburg has enacted the following *program-specific Study and Examination Regulations (PSSER)* as a statute, which is a binding supplement to the *General Study and Examination Regulations (GSER) for the Bachelor's Degree Programs of the Faculty of Economics & Management*.

I. General Section

§ 1

Scope

These *program-specific Study and Examination Regulations* for the Masters's degree program in International Taxation and Public Finance supplement (S) and/or flesh out (F) the *General Study and Examination Regulations (GSER)* for the Masters's degree programs offered by the Faculty of Economics & Management at Otto von Guericke University Magdeburg as follows:

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§ 2

Program-specific educational objectives

(6) S: The aim of the program is to equip students with advanced skills, knowledge, and competencies to address and analyze tax-related and fiscal issues in businesses and organizations. Students will learn scientific methods for analyzing and resolving complex tax and financial science questions and for critically evaluating relevant decision-making alternatives. Additionally, they will acquire competencies in both business tax law and finance, including data analysis and related fields such as financial economics, accounting, and microeconomics. This acquisition of competencies is based on scientific and quantitative methodology training in economics and data analysis, combined with in-depth and practical knowledge in tax law and tax theory.

(7): S: The "International Taxation and Public Finance" program specifically aims to achieve the following learning objectives:

- Students have comprehensive knowledge in the areas of tax law, public finance, and methods of data analysis.
- Students can analyze fiscal and tax-related questions qualitatively and quantitatively and develop solutions.
- Students have the ability to independently research and analyze literature in practical and academic areas to work on unfamiliar topics on their own.
- Students are capable of processing, analyzing, and further handling large data sets.
- Students have the ability to apply existing methods to new questions and adapt their methods to these.
- Students are able to apply their skills and knowledge in practice and use them successfully to solve problems.
- Students can adequately present, document, and analyze their problems and solutions in both presentations and scientific papers.

(8) S: The training in the "International Taxation and Public Finance" program qualifies graduates for demanding and leading positions in consulting (tax consulting, auditing, management consulting, policy advising, financial consulting, supporting mergers and acquisitions, legal advising, insolvency consulting), corporate management (tax departments, internal and external accounting, financial departments, corporate control), public administration (financial administration, BaFin, finance and economic ministries, chambers of tax advisors, regulatory authorities), associations (tax advisor associations, industry associations, etc.), and academia (research institutes, universities).

(9) S: To support the professional entry into the relevant fields for this program, we recommend that all students acquire German language skills at least at the B2 level. The acquisition of additional language skills is also encouraged.

II. Scope and Progression of Course

§ 5

Admission requirements

(2) F + S: Requirements for admission to a Master's degree program include the following

a) A degree program is relevant if in this

- at least 15 credit points in courses in the field of quantitative methods and
- at least 60 credit points in courses in economics have been earned.

If the ECTS system is not applied in the applicant's bachelor's degree program [outside the European Higher Education Area], a degree program is considered relevant if

- at least 4 courses in the field of quantitative methods and
- at least 12 courses in economics courses have been completed.

d) In accordance with the language of instruction and examination specified in § 7 para. 2 GSER, adequate English language skills must be demonstrated, generally at least at level C1 of the Common European Framework of Reference for Languages. Suitable forms of proof of language skills will be published on the faculty website following a decision by the Faculty Council.

(3) F: The special qualification is determined on the basis of the result of the final examination in accordance with paragraph (2c) GSER and requires that the previous Bachelor's degree program was completed with an average grade of at least "2.9".

§ 6

Commencement and duration of studies

(1) F: Enrollment for the first semester is possible in the winter semesters.

§ 7

Organization and scope of studies

(2) F: The main languages of instruction and assessment for the Master's degree program in International Taxation and Public Finance are English and German.

§ 8

Program structure

(1) F: The degree program is divided into a compulsory area with 15 CP, a compulsory elective area with 75 CP and the compulsory module "Master's thesis" (30 CP). The compulsory modules take place exclusively in the semester listed in Appendix 1. The final module examinations can be taken in any semester.

In compulsory elective modules, 75 CP must be obtained. Of these

- 5 CP in the area of "Scientific work" and
- at least 55 CP in the area of specialization, whereby
 - at least 10 CP must be obtained through seminar work and exactly one scientific project amounting to 15 CP or
 - at least 20 CP must be obtained through seminar work.
- In the supplementary area, a maximum of 15 ECTS credits can be earned. This includes:
 - choosing modules from the course offerings specified for this study program, or
 - earning 5 ECTS credits in the area of "CoMeT – Competencies and Methods Training."
 - to support entry into relevant professional fields as per § 2 (9), up to 10 ECTS credits in the supplementary area can be credited for language proficiency exams in German at least at the B2 level, for UNiCert III or IV in English, or for a language proficiency exam in another foreign language.

The courses and examinations in the compulsory and compulsory elective modules are generally held in English in accordance with § 7 (2) para. up to four modules may be taken in German. The module exams for the other modules are to be taken in the language of instruction of the respective course and are specified in the module description

IV. Master's Thesis

§ 27

Registration and admission to the compulsory module "Master's thesis", Issuance of the topic

(3) F: Admission to the compulsory module "Master's thesis" is only granted to students who have at least 75 CP including

- all compulsory modules,
- 5 CP in the area of "scientific work"
- seminar assessments worth 10 CP.

§ 36

Validity

The provisions of these *program-specific Study and Examination Regulations* apply to all students who enroll for the first time on the Master's program in International Taxation and Public Finance at Otto von Guericke University Magdeburg from the 2024/2025 winter semester.

§ 37

Entry into Force

These program-specific Study and Examination Regulations enter into force on the day after publication in the Official Announcements of Otto von Guericke University in conjunction with the currently applicable General Study and Examination Regulations of the Master's degree programs offered by the Faculty of Economics and Management.

Issued by virtue of the resolution of the Faculty Council of the Faculty of Economics and Management dated 06.03.2024 and the statement of the Senate of Otto von Guericke University dated 20.03.2024.

Magdeburg, 25.03.2024

Professor Dr.-Ing. Jens Strackeljan

Rector

of Otto von Guericke University Magdeburg

Anlage 1: Regelstudienplan / Standard Study Plan International Taxation and Public Finance – Studienbeginn Wintersemester

Nr.	Module / Modules	1. Semester (WS)			2. Semester (SS)			3. Semester (WS)			4. Semester (SS)		
		SWS	PL	CP	SWS	PL	CP	SWS	PL	CP	SWS	PL	CP
1.	Pflichtmodule / Compulsory Modules												
1.1	Econometrics	2V+2Ü	sPL	5									
1.2	International Taxation	2V+2Ü	sPL	5									
1.3	Public Economics	2V+2Ü	sPL	5									
2.	Wahlpflichtmodule / Compulsory Elective Modules												
2.1	im Vertiefungsbereich / in Specialization												
2.1.1	Modul I	*	*	5									
2.1.2	Modul II	*	*	5									
2.1.3	Modul III				*	*	5						
2.1.4	Modul IV				*	*	5						
2.1.5	Modul V				*	*	5						
2.1.6	Modul VI							*	*	5			
2.1.7	Modul VII							*	*	5			
2.1.8	Seminar				2S+*	*	10						
2.1.9	Wissenschaftliches Projekt / Scientific Project ¹⁾							2PS+*	*	10			
2.2	Allgemeine Schlüsselqualifikationen / Schlüsselqualifikationen / General Key Qualifications												
2.2.1	Wissenschaftliches Arbeiten / Scientific Work	*	*	5									
2.3	im Ergänzungsbereich / in Supplements ²⁾												
2.3.1	Modul 1 ³⁾				*	*	5						
2.3.2	Modul 2 ⁴⁾							*	*	5			
2.3.3	Modul 3 ⁴⁾							*	*	5			
3.	Pflichtmodul „Masterarbeit“ / Compulsory Module „Master Thesis“												30
3.1	Kolloquium / Colloquium										2K	P/V	
3.2	Schriftliche Arbeit / Written Thesis Paper											sA	
	Summe / Total	~24		30	~20		30	~20		30	2		30

Key to standard study plan:

* regarding the scope and types of course as well as scope and type of the continuous module-related assessments, see the module descriptions for the modules that may be selected for this study program

- 1) Instead of the scientific project, further seminar work amounting to at least 10 CP can also be completed. In this case, a further 5 CP module in the area of specialization must be completed.
- 2) Instead of the modules in the area of supplements, further modules can be completed in the area of specialization, depending on what is offered.
- 3) One module of the area of supplements amounting to 5 CP can be taken in the area "CoMeT – Competencies and Methods Training".
- 4) Up to 10 CP can be credited for the language proficiency test in German at least at B2 level, for the UNiCert III or IV language proficiency test in English, or for a language proficiency test in another foreign language.

CP = Credit Points

C = Colloquium as per § 9 para. 7 GSER

P = Presentation as per § 14 para. 9 GSER

SP = Scientific Project as per § 9 para. 5 GSER

CA = Continuous module-related assessment(s) as per § 14 para. 2 of the General Study and Examination Regulations (GSER)

S = Seminar as per § 9 para. 4 GSER

WT = Written thesis as per § 14 para. 7 GSER

SHW = Semester hours per week

T = Tutorial as per § 9 para. 6 GSER

D = Defending as per § 14 para. 14

In accordance with § 7 para. 7 of the General Study and Examination Regulations (GSER), for each module, the module coordinator may specify binding participation requirements, which must be satisfied before the start of participation in the module.

In accordance with § 7 para. 8 of the General Study and Examination Regulations (GSER), for each module, the module coordinator may specify pre-examination requirements in the form of un-graded continuous module-related assessments, which are necessary as a binding requirement for admission to another assessment or written examination for this module.