

Accounting, Auditing & Taxation Master of Science (MSc.)

Study Brochure 2022





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Welcome to University of Siegen

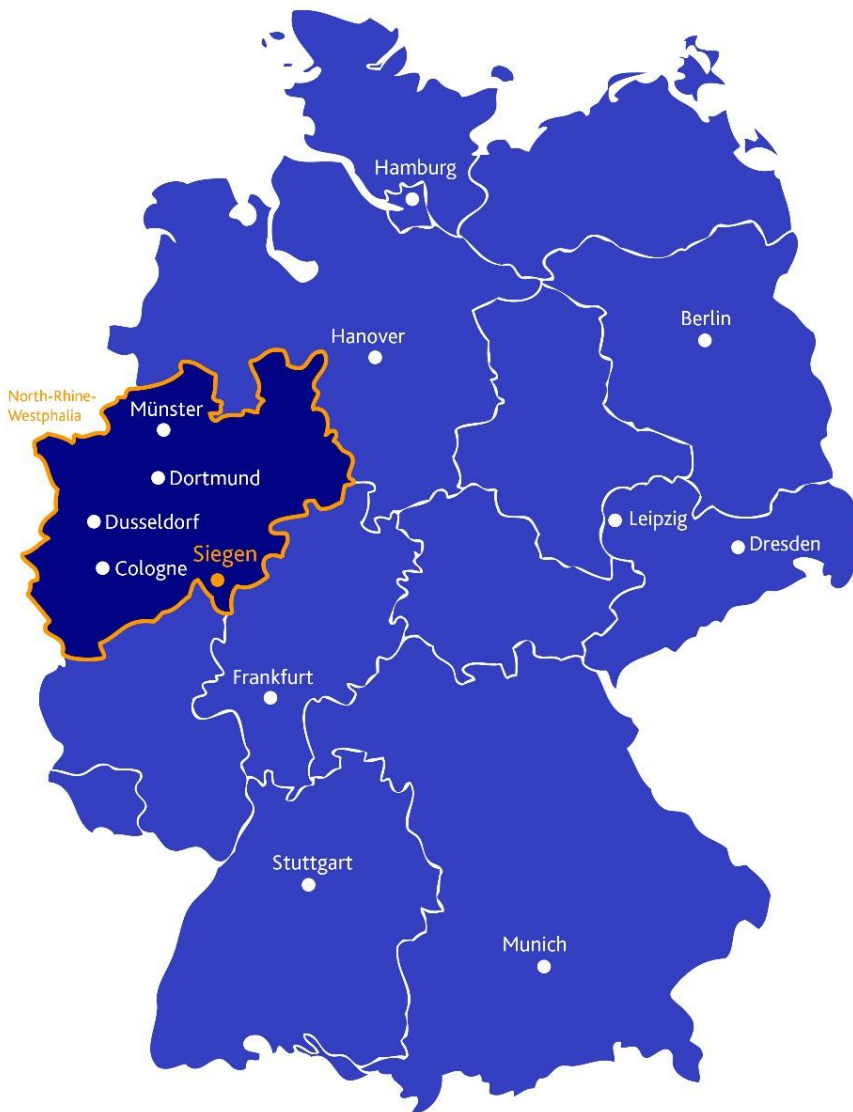
- University of Siegen has an excellent track record in recent years, with strong rankings, paralleled by the fantastic success of its students. It can trace its roots back to 1972. Since then it has charted a significant rise, in both university league tables and prestige within the sector. Most importantly, it has consistently achieved superb outcomes for its students.
- The University has consistently strived to put excellent teaching at the centre of everything it does, and its teaching has been the subject of much acclaim.
- Its faculty is acutely aware of the need to prepare students for life after their studies, and the importance of adaptability in a rapidly changing world. As such, learning at Siegen University emphasises practical knowledge and work experience, as well as the more traditional education you'd expect at university

+19000

Students
currently
enrolled



Discover Siegen



- Area: 114,69 km²
- Population: 102.836
- Mayor: Steffen Mues (CDU)
- Center of District (Kreis) Siegen-Wittgenstein
- Greenest City of Germany





Life in Siegen

- The University of Siegen is located in the heart of the city, where creative energy and diverse outlooks combine to form a lively community that is proud to be different.
- The centrally located campus at the historic lower castle offers a pleasant atmosphere between Renaissance and Baroque architecture and most modern technical equipment's. The lecture hall centre and the canteen were completed in 2020 and offer state-of-the-art technology in an appealing ambience.
- The city offers variety of shopping opportunities, restaurants and a cinema which are ideal places for various leisure activities.





Master Accounting, Auditing & Taxation

- It is a full-time study program with a standard study period of four semesters terms and 120 credit points (ECTS).
- The courses are held in English or German.
- Studying a semester abroad e.g. in Argentina, Mexico, China, Japan, US or in Europe at various partner universities is possible and recommended.

Vital Points to Note	
Degree	Master of Science in Accounting, Auditing & Taxation
Duration	4 semester terms
Credit points	120
Beginning of studies	Summer and winter semester
Study model	Full time, part time – possible
Particularities	§ 13b WPO Accreditation at the Chamber of Auditors



Our Professors

Prof. Dr. Andreas Dutzi

**Chair of Management, Accounting
and Corporate Governance**

[Homepage](#)



- Auditing
- Advanced Accounting
- Seminar Accounting, Auditing, Governance
- Seminar World Economy
- Corporate Governance, Valuation, and Transactions
- Sustainability Reporting
- Operational Management and Strategy Management
- AAT Research Project on Accounting and Governance



Dr. Sinja Kollmann

Dr. Sebastian Schmidt

Chair of Management and Tax Accounting (N.N.)

[Homepage](#)

- International Taxation & Reorganization of Tax Law
- Tax Management
- Seminar - Taxation
- Procedural Law, Sales Tax & Inheritance tax
- Tax Technology & eGovernment
- Tax Compliance and Financial Jurisprudence
- AAT Research Project - Taxation



Prof. Dr. Torsten Schöne

**Professor for Civil Law, Commercial
and Corporate Law, Labour Law**

[Homepage](#)

- Corporate and Commercial Law
- Group Law, Transformation Law, Insolvency Law



Prof. Dr. Arnd Wiedemann

Professor for Financial and Banking Management

[Homepage](#)

- Treasury Management
- Market Price Risk Management



Prof. Dr. Martin R. W. Hiebl

Professor for Management Accounting and Control

[Homepage](#)

- Strategic Controlling
- Operational Controlling





Our Lecturers

- In addition to the professors as presented above, subjects and seminars are also offered by lecturers with practical experiences.
- This gives students the opportunity to work through current practical issues scientifically and to make important contacts for internships or professional life.
- There are also regular guest lectures conducted based on current accounting topics, auditing and business taxation of members of our alumni club "Siegener Forum".

- StB Prof. Dr. Gerrit Adrian
- Prof. Aidi Ahmi, PhD
- Prof. Mike Troilo, PhD
- WP/StB Dr. Anke Schmalenbach
- StB Dr. Bernhard Liekenbrock
- Dr. Christoph Schneider
- StB Dr. Henrik Sundheimer
- StB Dr. Martin Cordes
- Dipl.-Kfm. Volker Klockhaus



Student Stories

Iryna (Alumni)

"The master's program 'Accounting, Auditing and Taxation' at the University Siegen combines the theoretical content of accounting, auditing and taxation along with practical case studies, which are instructive and varied. The competent professors and lecturers always conveyed the lectures with research and are equally striving to answer open questions on the challenging subject areas. The university education equipped me optimally for a successful entry into my dream job in a large accounting firm in the 'Audit' department. The knowledge I gained by studying 'Accounting' and 'Auditing' I was able to handle practically the business audit as well as annual and consolidated financial statements in the firm. Future, the study also aided and encouraged me to pass my goal of auditor's exams."

Mareike (2nd Semester)

"After 2.5 years as an auditing assistant, I was able to scientifically deepen my practical experiences. The mixture of the three main areas of accounting, auditing and taxation and the many elective modules supported me to initiate my studies with confidence in the Master AAT. The possibility that I can complete two of the German CPA exam's parts (Business administration/economics) during the master program for me personally represents the greatest advantage and brings me to my goal, which is to be successful participation in the exam, which is a one big step."



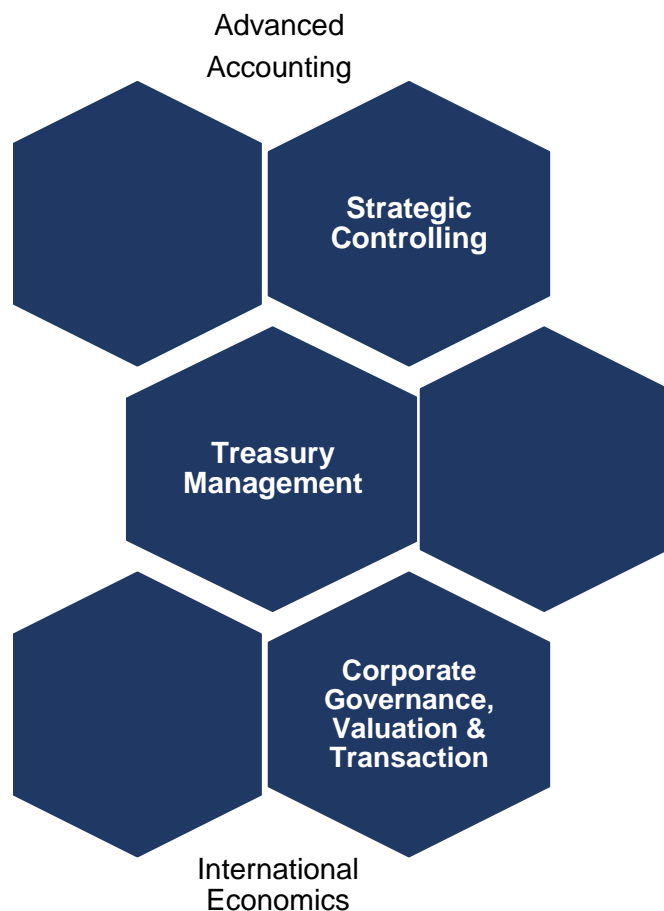
Sylvia (3rd Semester)

“After my bachelor’s degree in business administration at a very large university, I was searching for a university to conduct my master's degree where studying doesn't feel like mass processing. At the University of Siegen, I found an educational institution that gives me the feeling of being able to develop myself as an individual and to successfully further develop my professional knowledge. The Masters in Accounting, Auditing and Taxation offers me a challenging but definitely feasible opportunity for further training. I am currently in the 3rd semester and can already adopt the knowledge that I have acquired in my part-time job in Finance and Accounting department of a multinational company.”



Accreditation with the Chamber of Auditors

- The Master's degree in Accounting, Auditing & Taxation as available from May 2021 and retrospectively to 2016 has been accredited as equal to the German CPA exam by the Chamber of Auditors.
- Students with the professional goal of becoming auditors have the opportunity to complete two out of seven exams in the field of business administration/economics during their studies.
- In addition to the examinations, a placement exam and an additional oral exam must be taken during the course. Both exams are offered at least once per semester. There are no special requirements, such as work experience.
- There are five modules which are necessary to be successfully completed:





Launch Your Career in Siegen

- Siegen offers so many opportunities. At Pace, you can gain the skills and experience you need to stand out in a competitive job market.
- The central target of the degree is training future auditors, tax advisors, and consultants, as well as other professions that are related to the areas of accounting, auditing and taxation, such as internal auditors, controllers, finance and rating analysts.
- The focused and highly qualified training is ensured by the interdisciplinary alignment of contents from the areas of accounting, auditing, taxation, business and tax law, corporate governance, and controlling.
- It is to enable students to, in particular, acquire skills in the execution of legally required audits, and knowledge and skills that enable them to meet their role as generalists and to solve interdisciplinary issues from the professional work of an auditor, tax or corporate consultant, in the scope of their education.



Participation in the University Research

A university master's degree not only offers students the best possible qualification for a path to the professional exams but also provides entry into research and opens up the possibility of becoming Doctorates.

SUWI Institute

- For students with doctoral projects, there are offers at House of Young Talents or the Siegen Institute for Corporate Taxation, Auditing, Accounting and Business Law (SUWI).
- The aim of SUWI is to improve knowledge transfer between the university and regional companies and institutions.
- Students can gain regular experience in collecting research. The framework of these projects, particularly in publications in special journals on current issues on accounting and taxation, there is the possibility of research under student participation in the white paper series of the SUWI Institute.





Your Way to Us

The study places for the Master AAT are limited to a number of 40 students for one year in order to be able to maintain a personal mentoring relationship. Application is possible for the summer and winter term. In the application process, students must first register in the online application portal of the School of Economic Disciplines. Afterwards there are written application documents which needs to be submitted by post.

Additional requirements apply to the master's degree:

Bachelor's degree in business administration or a comparable degree in economics which is at least 90 credit points

Minimum final grade: good (2.5)

At least 8 credit points from the field of law in German language

Knowledge of the English language at level B2

If you do not meet requirements 1 and/or 2, your suitability for the access to the master's program can be determined through an individual interview.

We look forward in receiving your application.

M.Sc. Accounting, Auditing and Taxation

Masterarbeit Accounting, Auditing and Taxation

18 LP

Wahlpflichtbereich

Strategisches Controlling		9 LP
Strategie und Controlling	Konzern- und Beteiligungscontrolling	Strategisches Controlling (Übung)
2 SWS - Hiebl	2 SWS - Hiebl	2 SWS - Hiebl

Konzernrecht, Umwandlungsrecht & Insolvenzrecht		9 LP
Konzernrecht	Umwandlungsrecht	Insolvenzrecht
2 SWS - Schöne	2 SWS - Schöne	2 SWS - Schöne

AAT-Forschungsprojekt Taxation		9 LP
AAT-Forschungsprojekt Taxation		
2 SWS - Heurung		

Pflichtbereich Accounting & Auditing

Advanced Accounting		9 LP
Advanced IFRS-Accounting	Financial Statement Analysis	Earnings Management
2 SWS - Dutzi	2 SWS - Dutzi	2 SWS - Dutzi

Corporate Governance, Valuation & Transaction		9 LP
Corporate Governance	Valuation	Mergers & Acquisitions
2 SWS - Dutzi	2 SWS - Dutzi	2 SWS - Dutzi

Betriebswirtschaftliche Steuerlehre		9 LP
St. und konstitutive Unternehmenspolitik	St. und laufende Unternehmenspolitik	St.-Belastungskomplexer Organisationsformen
2 SWS - Heurung	2 SWS - Heurung	2 SWS - Heurung

Auditing		9 LP
Rechnungslegung in besonderen Fällen	Assurance Services & Fraud Investigations	Turnaround Management
2 SWS - Dutzi	2 SWS - Dutzi	2 SWS - Dutzi

Gesellschafts- und Handelsrecht		9 LP
Gesellschaftsrecht I mit Grundzügen des Handelsrechts	Gesellschaftsrecht II	
3 SWS - Schöne	2 SWS - Schöne	

Internationale Besteuerung und Umwandlungsrecht		9 LP
Internationale Besteuerung	Umwandlungsrecht	Internationale Steuerplanung
2 SWS - Heurung	2 SWS - Heurung	2 SWS - Heurung

Seminar Accounting, Auditing, Governance		6 LP
Seminar	Kolloquium	
2 SWS - Dutzi	2 SWS - Dutzi	

Seminar Taxation		6 LP
Seminar	Kolloquium	
2 SWS - Heurung	2 SWS - Heurung	

Internationale Besteuerung und Umwandlungsrecht		9 LP
Internationale Besteuerung	Umwandlungsrecht	Internationale Steuerplanung
2 SWS - Heurung	2 SWS - Heurung	2 SWS - Heurung

Module Overview

1. Accounting & Auditing

- Advanced Accounting
- Auditing

2. Taxation

- Tax Management
- International Taxation and Conversion Right

3. Law

- Corporate and Commercial Law

4. Elective Area (examples)

- Seminars about contemporary issues (e.g. sustainability reporting)
- Corporate Governance, Valuation and Transactions
- Procedural Law, VAT & Inheritance Tax
- Tax Technology & eGovernment
- Tax compliance and Financial Jurisprudence
- Group Law, Transformation Law

5. Masterthesis