

School of Business, Economics and Information Systems

**Subject-specific Study and
Examination Regulation
M.Sc. Business Administration**

of 14 August 2024
amended on 19 February 2025

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**Subject-specific Study and Examination Regulation
for the degree programme
Master of Science in Business Administration
at the University of Passau**

**of 14 August 2024
amended on 19 February 2025**

On the basis of Art. 9 sentences 1 and 2 in conjunction with Art. 80(1) sentence 1, Art. 84(2) sentence 1 and Art. 90(1) sentences 2 and 4 of the Bavarian Higher Education Innovation Act (BayHIG) of 5 August 2022 (GVBl. p. 414, BayRS 2210-1-3-WK), as last amended by § 3 of the Act of 23 June 2023 (GVBl. p. 251) and by § 2 of the Act of 24 July 2023 (GVBl. p. 455), the University of Passau issues the following statute:

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§ 1 Scope

¹The present Subject-specific Study and Examination Regulation (FStuPO) supplements the General Study and Examination Regulation (AStuPO) for the master's degree programmes of the School of Business, Economics and Information Systems at the University of Passau, as amended. ²If it is found that a provision of this statute is incompatible with a provision of the AStuPO, the provision of the AStuPO shall take precedence.

§ 2 Object and aims of the degree programme, commencement of studies

(1) The School of Business, Economics and Information Systems at the University of Passau offers the consecutive degree programme Master of Science in Business Administration.

(2) ¹The M.Sc. Business Administration programme enables students to independently structure, process and innovatively solve business management issues and problems. ²Students deepen their knowledge of the application of core theoretical approaches and research methods in business administration. ³In doing so, students develop the ability to critically reflect on the state of research and recognise the potential implications of research in a business context. ⁴Students acquire in-depth technical and methodological knowledge and skills in the various sub-disciplines of business administration. ⁵The structure of the degree programme allows for subject-specific specialisations. ⁶The degree programme can be successfully completed by completing only English-taught modules. ⁷German-taught modules can additionally be offered in the module areas and module groups that comprise compulsory electives. ⁸The language of instruction and examination for each module corresponds to the language of the module title.

(3) The programme starts in October (winter semester) and April (summer semester) each year.

§ 3 Entrance qualifications (subject components, grade, GMAT and language proficiency)

(1) ¹The university degree within the meaning of § 4(1) sentence 1 no. 1 AStuPO must be completed in an economics/business/management degree programme or a degree programme which has an economics/business/management component of at least 60 ECTS credits or a comparable amount, with an overall grade of 2.7 or better. ²As an alternative to the overall grade of 2.7, the applicant can provide proof of qualification if he or she was among the top 50 percent of his or her cohort (graduates at the respective examination date). ³Of the 60 ECTS credits in business, economics or management, at least 10 ECTS credits must stem from the field of business/economic research methods. ⁴The area of business/economic research methods pursuant to sentence 3 must include modules that impart knowledge in data collection, data analysis, mathematics or statistics.

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(2) Applicants who have obtained their university degree, within the meaning of Section 4(1) sentence 1 no. 1 AStuPO, in a state that is not a signatory state to the Convention on the Recognition of Qualifications concerning Higher Education in the European Region of 11 April 1997 (Lisbon Convention) must additionally provide a Graduate Management Admission Test (GMAT) with a score of at least 600 points (10th edition) or 565 points (focus edition) in accordance with Section 4(1) sentence 2 AStuPO.

(3) Notwithstanding § 4(1) sentence 1 no. 3 AStuPO, only beginner's knowledge of the German language at level A1 of the Common European Framework of Reference for Languages (CEFR) must be proven by means of a recognised language test or an equivalent if German is not the applicant's native language or language of instruction for their prior education.

§ 4 Module areas and module groups, degree certificate and transcript, final grade

(1) ¹The degree programme consists of module area A: Methodological foundations, module area B: Majors and Minors (major module groups: Accounting and Tax Major, Data Science Major, Entrepreneurship Major, Finance Major, Information Systems and Digital Business Major, Management and Strategy Major; Minor module groups: Artificial Intelligence Minor, Business Taxation Minor, Data Science Minor, Digital Management and Strategy Minor, Economics Minor, Entrepreneurship Minor, Finance Minor, Information Systems and Digital Business Minor, Marketing Minor, Optimisation Minor, Reporting and Controlling Minor, Sustainability Minor) and module area C: Foreign Business Language. ²Modules amounting to at least 10 ECTS credits must be completed in module area A (see § 5). ³Up to 87 ECTS credits can be earned in module area B (see § 6). ⁴Up to 10 ECTS credits can be earned in module area C (see § 7). ⁵Modules amounting to a total of 97 ECTS credits must be completed in module areas A to C; the completion of modules in module area C is not compulsory.

(2) ¹At least 47 ECTS credits must be earned in a Major module group [see § 6(2) to (7)] from module area B (Major 1). ²Major 1 is shown on the certificate upon request. ³At least one seminar with 7 ECTS credits must be completed in this Major 1. ⁴Upon reasoned request, the Board of Examiners may agree that the seminar paper can be completed in another major if the seminar from the other major is conducive in terms of teaching content and intended learning outcomes for the acquisition of the competencies to be acquired in the Major 1 module group in accordance with the respective sentences 1 and 2 of the corresponding subsection of § 6.

(3) Upon application, a second major (Major 2) is shown on the certificate if at least 40 ECTS credits have been earned in another Major module group from module area B.

(4) ¹If at least 20 ECTS credits are earned in a Minor module group [see § 6(8) to (19)] from module area B, this minor will be shown on the certificate upon request. ²Notwithstanding subsection 3, up to two Minor module groups can be shown on the certificate instead of Major 2. ³A maximum of 30 ECTS credits can be gained in the Minor module group *Economics Minor* pursuant to § 6(12). ⁴If a Major is shown on the certificate, a Minor of the same name cannot be shown at the same time.

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(5) ¹A module can only be chosen in one module group of module area B and can only be shown in the transcript if it is part of a module group. ²As a rule, all modules are graded. ³All graded modules and the mark attained on the master's thesis are included in the final grade calculation in accordance with § 22(4) AStuPO. ⁴Assessments that exceed the required 120 ECTS credit threshold must be indicated when requesting issuance of the degree certificate and transcript; these are then listed as additional qualifications on a separate certificate in accordance with § 26 AStuPO.

§ 5 Module area A: Methodological Foundations

¹This module area covers the methodological foundations of business administration, which are essential for the degree programme. ²It comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Fundamentals of Business Analytics	Portfolio	5	5
(L)	Business Research Methods	Written exam	2	5
(L) and (E)	Multivariate Verfahren	Written exam	4	5

³In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Business Research Analytics and Research Methods	Written exam or portfolio or oral exam	2–4	3–5
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In total: at least two modules	at least 10 ECTS credits
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§ 6 Module area B: Majors and Minors

(1) ¹Modules other than those listed in subsections 2 to 7 may be offered in the module catalogue, provided that their syllabus and intended learning outcomes are conducive to the acquisition of the competencies intended within the framework of the Major module groups in accordance with the respective sentences 1 and 2 of the corresponding subsections. ²The courses pursuant to sentence 1 are announced in the module catalogue at the latest at the beginning of the respective semester. ³Completed modules cannot be considered for multiple Major or Minor module groups.

(2) ¹The Major module group *Accounting and Tax Major* comprises advanced courses in management accounting, external accounting, financial analysis, governance, sustainability reporting and taxation. ²Students learn relevant theories and analytical, empirical and qualitative methods for these areas and are able to independently structure, process and innovatively solve

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corresponding business management questions and problems. ³This module group comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Advanced International Accounting	Written exam	4	5
(L) and (E)	Corporate Valuation	Written exam	4	5
(L) and (E)	Financial Statement Analysis	Written exam	4	5
(L) and (E)	Immobilien & Steuern	Written exam	2	3
(L) and (E)	International Accounting	Written exam	4	5
(L) and (E)	International Taxation	Written exam	4	5
(L) and (E)	Rechtsformwahl und M&A	Written exam	4	5
(L)	Reporting of Digital Business Models	Portfolio	3	5
(L)	Sustainability Reporting	Portfolio	3	5
(L) and (E)	Tax Effects	Written exam	4	5
(L)	Transfer Pricing	Portfolio	2	5
(L) and (E)	Value-based Management	Written exam	4	5
(L)	Workshop Unternehmensbewertung	Presentation	2	5
(C)	Master's Thesis Colloquium	Presentation	0.5–1	1–3

⁴Moreover, up to three courses from the following area can be included:

(S)	Seminar in Accounting and Tax	Portfolio	1–4	7
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⁵Furthermore, up to two courses from the following area can be included:

(L) and (E) or (L)	Data Science in Accounting and Tax	Written exam or portfolio or oral exam	2–5	3–5
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(3) ¹The Major module group *Data Science Major* comprises advanced courses in statistics and econometrics, optimisation and artificial intelligence, including computer-aided methods. ²Students learn relevant theories and analytical, empirical and qualitative methods for these areas and are able to independently structure, process and innovatively solve corresponding business management questions and problems. ³This module group comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Advanced Data Analytics	Written exam	4	5
(L) and (E)	Approximate Dynamic Programming (Reinforcement Learning)	Written exam	4	5
(L) and (E)	Artificial Intelligence and Optimisation	Written or oral exam	4	5
(L) and (E)	Combinatorial Optimisation	Written or oral exam	4	5
(L)	Computational Statistics – Regression in R	Written exam	2	3
(L)	Computational Statistics – Statistical Learning in R	Written exam	2	3
(L) and (E)	Data Science in Operations Management	Written exam or portfolio	4	5
(L) and (E)	Decision Making under Uncertainty	Written or oral exam	4	5
(L) and (E)	Deep Learning and Text Analysis in Finance	Portfolio	4	5
(L) and (E)	Econometric Methods	Written exam	5	5
(L) and (E)	Heuristics and Approximation Methods	Written or oral exam	4	5
(L) and (E)	Network Optimisation	Written or oral exam	4	5
(L) and (E)	Paneldatenanalyse	Written or oral exam	4	5
(L)	Practical Course: Advanced Topics in Management Science	Portfolio	2	5
(L) and (E)	Scientific Computing and Digital Reporting with Python	Portfolio	4	5
(L) and (E)	Topics in Applied Econometrics	Portfolio	4	4
(C)	Master's Thesis Colloquium	Presentation	0.5–1	1–3

⁴Moreover, up to three courses from the following area can be included:

(S)	Seminar in Data Science	Portfolio	1–4	7
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(4) ¹The Major module group *Entrepreneurship Major* comprises advanced courses in the areas of business founding, technology, business-model development and marketing. ²Students learn relevant theories and analytical, empirical and qualitative methods for these areas and are able to independently structure, process and innovatively solve corresponding business management questions and problems. ³This module group comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(S)	5-Euro Business	Portfolio	4	5
(S)	Advanced Strategic Sensitivity and Digitalisation	Portfolio	4	5
(L)	Branding and Marketing Communications	Written exam	2	5
(L)	Consumer Behaviour	Written exam	2	5
(S)	Entrepreneurship Development Programme	Portfolio	8	10
(L)	Entwicklung von Managementfähigkeiten	Portfolio	2	5
(L) and (E)	Ethical Entrepreneurship and Stakeholder Analysis	Portfolio	4	5
(L)	Fundamentals of Digitalisation and Digital Trends	Written exam	2	5
(S)	Intercultural Entrepreneurship	Portfolio	2	10
(L)	Network Management in Startup Processes	Portfolio	4	5
(L)	Organisational Behaviour and Unternehmensführung	Portfolio	2	5
(L) and (E) or (S)	Organisations and Innovation Strategy	Written exam or portfolio	4	5
(L) and (E)	Price Management	Written exam	3	5
(L)	Services Marketing	Written exam	2	5
(L) and (E) or (S)	Strategy for High-Tech Startups	Written exam or portfolio	4	5
(L)	Unternehmensverfassung	Portfolio	4	5
(C)	Master's Thesis Colloquium	Presentation	0.5–1	1–3

⁴Moreover, up to three courses from the following area can be included:

(S)	Seminar in Entrepreneurship	Portfolio	1–4	7
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⁵Furthermore, up to two courses from the following area can be included:

(L) and (E) or (L)	Data Science in Entrepreneurship	Written exam or portfolio or oral exam	2–5	3–5
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(5) ¹The Major module group *Finance Major* comprises advanced courses in the areas of banking, corporate finance, financial control, financial innovations, capital markets and risk management. ²Students learn relevant theories and analytical, empirical and qualitative methods for these areas and are able to independently structure, process and innovatively solve corresponding business management questions and problems. ³This module group comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Corporate Finance and Capital Markets	Written exam	4	5
(L)	Empirical Finance	Written exam	3	5
(L) and (E)	Environmental, Social and Corporate Governance Analytics	Portfolio	4	5
(L) and (E)	Financial Data Analytics and Machine Learning	Portfolio	4	5
(L) and (E)	Financial Engineering and Structured Finance	Written exam	4	5
(L) and (E)	Finanzcontrolling	Written exam	3	5
(L) and (E)	Quantitatives Risikomanagement	Written exam	3	5
(L)	Green and Sustainable Finance	Written exam	2	5
(L)	Mergers & Acquisitions: International Corporate Transactions	Portfolio	2	5
(L) and (E)	Quantitative Methods in Finance	Written exam	2	5
(L)	Workshop Finance and Banking	Portfolio	2	5
(C)	Master's Thesis Colloquium	Presentation	0.5–1	1–3

⁴Moreover, up to three courses from the following area can be included:

(S)	Seminar in Finance	Portfolio	1–4	7
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⁵Furthermore, up to two courses from the following area can be included:

(L) and (E) or (L)	Data Science in Finance	Written exam or portfolio or oral exam	2–5	3–5
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(6) ¹The Major module group *Information Systems and Digital Business Major* comprises advanced courses in IT and information management, digital business and digital markets, artificial intelligence, data analytics and business intelligence as well as security and privacy management. ²Students learn relevant theories and analytical, empirical and qualitative methods for these areas and are able to independently structure, process and innovatively solve corresponding questions and problems related to business information systems. ³This module group comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Advanced Databases	Written exam	4	7
(L) and (E)	Advanced IT Security	Written exam	4	6
(L) and (E)	Advanced Topics in Data Science	Written exam	4	5
(L) and (E)	AI-Based Business Information Systems	Written exam	4	5
(L) and (E)	Business Intelligence & Analytics Systems	Written exam	4	5
(L) and (E)	Deep Learning and Textanalyse in Finance	Written exam	4	5
(L) and (E)	Digital Markets and Online Platforms	Written exam	4	5
(L) and (E)	Digital Service Management	Written exam	4	5
(L) and (E)	Financial Data Analytics and Machine Learning	Written exam	4	5
(L) and (E)	Information Management	Written exam	4	5
(L) and (E)	IT-Architecture Management	Written exam	4	5
(L) and (E)	IT-Services und IT-Servicemanagement	Written exam	4	5
(L) and (E)	Management of Information Security and Privacy	Written exam	4	5
(L) and (E)	Principles of AI Engineering	Written exam	4	6
(L) and (E)	Responsible Machine Learning	Written exam	4	6
(L) and (E)	Scientific Computing and Digital Reporting with Python	Written exam	4	5
(L) and (E)	Strategic IT-Management (IT-Management für Fortgeschrittene)	Written exam	4	5
(L) and (E)	Strategies in the Software Industry	Written exam	4	5

⁴Moreover, up to three courses from the following area can be included:

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(S)	Seminar in Information Systems and Digital Business	Portfolio	1–4	7
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⁵Furthermore, up to two courses from the following area can be included:

(L) and (E) or (L)	Data Science in Information Systems and Digital Business	Written exam or portfolio or oral exam	2–5	3–5
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(7) ¹The Major module group *Management and Strategy Major* comprises advanced courses in corporate management and strategic management, marketing, innovation, organisation and human resources. ²Students learn relevant theories and analytical, empirical and qualitative methods for these areas and are able to independently structure, process and innovatively solve corresponding business management questions and problems. ³This module group comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(S)	Advanced Strategic Sensitivity and Digitalisation	Portfolio	4	5
(L)	B2B Marketing and Sales Management	Written exam	2	5
(L)	Corporate Strategy and Innovation	Written exam	2	5
(L)	Customer Relationship Management	Written exam	2	5
(L)	Empirische Methoden für Masterstudierende im Bereich Management, Personal und Information	Essay/paper	2	5
(L)	Entwicklung von Managementfähigkeiten	Portfolio	2	5
(L)	Fundamentals of Digitalisation and Digital Trends	Written exam	2	5
(L)	Governance – Compliance und Governance Kodex (PBL)	Portfolio	4	5
(L)	International Cooperation and Networks	Portfolio	2	5
(L)	Managing and Leading Strategic Innovation and Change	Written exam	2	5
(L)	Organisation Theory and Sustainable Leadership	Portfolio	2	5
(L)	Organisational Behaviour und Unternehmensführung	Portfolio	2	5
(L) and (E) or (S)	Organisations and Innovation Strategy	Written exam or portfolio	4	5

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(L)	Strategisches Human Ressourcen Management	Portfolio	4	5
(L) and (E) or (S)	Strategy for High-Tech Startups	Written exam or portfolio	4	5
(C)	Wissenschaftliches Arbeiten	Essay/paper	1	1
(C)	Master's Thesis Colloquium	Presentation	0.5–1	1–3

⁴Moreover, up to three courses from the following area can be included:

(S)	Seminar in Management and Strategy	Portfolio	1–4	7
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⁵Furthermore, up to two courses from the following area can be included:

(L) and (E) or (L)	Data Science in Management and Strategy	Written exam or portfolio or oral exam	2–5	3–5
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(8) ¹The Minor module group *Artificial Intelligence Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Advanced Data Analytics	Written exam	4	5
(L) and (E)	Approximate Dynamic Programming (Reinforcement Learning)	Written exam	4	5
(L) and (E)	Artificial Intelligence and Optimisation	Written or oral exam	4	5
(L)	Computational Statistics – Statistical Learning in R	Written exam	2	3
(L) and (E)	Deep Learning and Text Analysis in Finance	Portfolio	4	5
(L)	Practical Course: Advanced Topics in Management Science	Portfolio	2	5
(L) and (E)	Scientific Computing and Digital Reporting with Python	Portfolio	4	5
(L) and (E)	Topics in Applied Econometrics	Portfolio	4	4

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Artificial Intelligence	Written exam or portfolio or oral exam	2–4	3–5
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(9) ¹The Minor module group *Business Taxation Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L)	Allgemeines Steuerrecht I+II	Written exam	2	5
(L) and (E)	Immobilien & Steuern	Written exam	2	3
(L) and (E)	International Taxation	Written exam	4	5
(L) and (E)	Rechtsformwahl und M&A	Written exam	4	5
(L) and (E)	Tax Effects	Written exam	4	5
(L) and (E)	Transfer Pricing	Portfolio	2	5

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Business Taxation	Written exam or portfolio or oral exam	2–4	3–5
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(10) ¹The Minor module group *Data Science Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Advanced Data Analytics	Written exam	4	5
(L) and (E)	Combinatorial Optimisation	Written or oral exam	4	5
(L)	Computational Statistics – Regression in R	Written exam	2	3
(L)	Computational Statistics – Statistical Learning in R	Written exam	2	3
(L) and (E)	Data Science in Operations Management	Written exam or portfolio	4	5
(L) and (E)	Decision Making under Uncertainty	Written or oral exam	4	5
(L) and (E)	Econometric Methods	Written exam	5	5
(L) and (E)	Panel datenanalyse	Written exam	4	5
(L) and (E)	Topics in Applied Econometrics	Portfolio	4	5

²In addition, one course from the following area can be included:

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(L) and (E) or (L)	Advanced Data Science	Written exam or portfolio or oral exam	2–4	3–5
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(11) ¹The Minor module group *Digital Management and Strategy Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(S)	Advanced Strategic Sensitivity and Digitalisation	Portfolio	4	5
(L)	Entwicklung von Managementfähigkeiten	Portfolio	2	5
(L)	Fundamentals of Digitalisation and Digital Trends	Written exam	2	5
(L)	Organisational Behaviour und Unternehmensführung	Portfolio	2	5
(L) and (E) or (S)	Organisations and Innovation Strategy	Written exam or portfolio	4	5
(L)	Reporting of Digital Business Models	Portfolio	3	5
(L) and (E) or (S)	Strategy for High-Tech Startups	Written exam or portfolio	4	5
(L)	Sustainability by Digitalisation	Written exam	2	5

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Digital Management	Written exam or portfolio or oral exam	2–4	3–5
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(12) ¹The Minor module group *Economics Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(S)	Advanced International Economics	Portfolio	2	7
(L) and (E)	Advanced International Trade	Written exam	4	5
(L) and (E)	Advanced Macroeconomics	Written exam	4	5
(L) and (E)	Advanced Microeconomics (Game Theory)	Written exam	4	5
(L)	Behavioural Game Theory	Portfolio	3	5

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(L) and (E)	Behavioural Public Economics	Written exam or portfolio	4	5
(S)	Economics of Corruption	Portfolio	4	7
(L) and (E)	Economics of Education	Written exam or portfolio	4	5
(S)	Experimental Economics	Essay/paper	4	7
(L) and (E)	Fundamentals of International Trade	Written exam	4	5
(L) and (E)	Growth, Inequality and Poverty	Written exam	4	5
(L) and (E)	Health, Development and Public Policy	Written exam	4	5
(L) and (E)	International Monetary Economics	Written exam	4	5
(L) and (E)	Micro Development Economics	Written exam	4	5
(L) and (E)	Natural and Field Experiments	Written exam or portfolio	4	5
(L) and (E)	Neue Standorttheorien – Regional- und Stadtökonomik in Theorie und Praxis	Written exam	4	5
(L) and (E)	Population Economics	Written exam or portfolio	4	5
(S)	Recent Topics in International Trade	Portfolio	2	7
(S)	Seminar Advanced Macroeconomics	Portfolio	2	7
(S)	Seminar in Development Economics	Essay/paper	2	7
(S)	Seminar in Public Economics	Portfolio	2	7

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Economics	Written exam or portfolio or oral exam	2–4	3–5
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(13) ¹The Minor module group *Entrepreneurship Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(S)	5-Euro Business	Portfolio	4	5
(S)	Executive and Entrepreneurial Thinking and Communication	Portfolio	3	7
(L)	Fundamentals of Digitalisation and Digital Trends	Written exam	2	5

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(S)	Intercultural Entrepreneurship	Portfolio	2	10
(L)	Network Management in Startup Processes	Portfolio	4	5
(L) and (E)	Ethical Entrepreneurship and Stakeholder Analysis	Portfolio	4	5
(L) and (E) or (S)	Organisations and Innovation Strategy	Written exam or portfolio	4	5
(L) and (E) or (S)	Strategy for High-Tech Startups	Written exam or portfolio	4	5

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Entrepreneurship	Written exam or portfolio or oral exam	2–4	3–5
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(14) ¹The Minor module group *Finance Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Corporate Finance and Capital Markets	Written exam	4	5
(L) and (S)	Empirical Finance	Written exam	3	5
(L) and (E)	Financial Data Analytics and Machine Learning	Portfolio	4	5
(L) and (E)	Financial Engineering and Structured Finance	Written exam	4	5
(L) and (E)	Finanzcontrolling	Written exam	3	5

²In addition, one course from the following area can be included:

(L) and (E) (L)	Advanced Finance	Written exam or portfolio or oral exam	2–4	3–5
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(15) ¹The Minor module group *Information Systems and Digital Business Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	AI-Based Business Information Systems	Written exam	4	5

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(L) and (E)	Business Intelligence & Analytics Systems	Written exam	4	5
(L) and (E)	Digital Markets and Online Platforms	Written exam	4	5
(L) and (E)	Digital Service Management	Written exam	4	5
(L) and (E)	Information Management	Written exam	4	5
(L) and (E)	IT-Architecture Management	Written exam	4	5
(L) and (E)	IT-Services und IT-Servicemanagement	Written exam	4	5
(L) and (E)	Management of Information Security and Privacy	Written exam	4	5
(L) and (E)	Strategic IT-Management (IT-Management für Fortgeschrittene)	Written exam	4	5
(L) and (E)	Strategies in the Software Industry	Written exam	4	5

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Information Systems and Digital Business	Written exam or portfolio or oral exam	2–4	3–5
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(16) ¹The Minor module group *Marketing Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L)	B2B Marketing and Sales Management	Written exam	3	5
(L)	Branding and Marketing Communications	Written exam	2	5
(L)	Consumer Behaviour	Written exam	2	5
(L)	Customer Relationship Management	Written exam	2	5
(L) and (E)	Marketing Research	Written exam or portfolio	3	5
(L) or (S)	Practical Course in Marketing	Portfolio	2	5
(L) and (E)	Price Management	Written exam	3	5
(L)	Services Marketing	Written exam	2	5

²In addition, one course from the following area can be included:

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(L) and (E) or (L)	Advanced Marketing	Written exam or portfolio or oral exam	2–4	3–5
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(17) ¹The Minor module group *Optimisation Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Approximate Dynamic Programming (Reinforcement Learning)	Written exam	4	5
(L) and (E)	Artificial Intelligence and Optimisation	Written or oral exam	4	5
(L) and (E)	Combinatorial Optimisation	Written or oral exam	4	5
(L) and (E)	Data Science in Operations Management	Written exam or portfolio	4	5
(L) and (E)	Decision-making under Uncertainty	Written or oral exam	4	5
(L) and (E)	Heuristics and Approximation Methods	Written or oral exam	4	5
(L) and (E)	Network Optimisation	Written or oral exam	4	5
(L)	Practical Course: Advanced Topics in Management Science	Portfolio	2	5

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Optimisation	Written exam or portfolio or oral exam	2–4	3–5
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(18) ¹The Minor module group *Reporting and Controlling Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L) and (E)	Advanced International Accounting	Written exam	4	5
(L) and (E)	Corporate Valuation	Written exam	4	5
(L) and (E)	Financial Statement Analysis	Written exam	4	5
(L) and (E)	International Accounting	Written exam	4	5
(L)	Reporting of Digital Business Models	Portfolio	3	5
(L)	Sustainability Reporting	Portfolio	3	5

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(L) and (E)	Value-based Management	Written exam	4	5
(L)	Workshop Unternehmensbewertung	Presentation	2	5

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Reporting and Controlling	Written exam or portfolio or oral exam	2–4	3–5
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(19) ¹The Minor module group *Sustainability Minor* comprises the following compulsory elective modules:

Course format	Module title	Assessment	WCH	ECTS
(L)	Compliance	Portfolio	4	5
(L) and (E)	Environmental, Social and Corporate Governance Analytics	Portfolio	4	5
(L)	Green and Sustainable Finance	Written exam	2	5
(L)	Organisation Theory and Sustainable Leadership	Portfolio	2	5
(L)	Sustainability and Business Ethics: Ethische Konzepte für nachhaltiges Wirtschaften	Portfolio	2	5
(S)	Sustainability and Business Ethics: Shaping Transformation	Portfolio	2	7
(L)	Sustainability by Digitalisation	Written exam	2	5
(L)	Sustainability Reporting	Portfolio	3	5
(L) and (E)	Value-based Management	Written exam	4	5

²In addition, one course from the following area can be included:

(L) and (E) or (L)	Advanced Sustainability	Written exam or portfolio or oral exam	2–4	3–5
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§ 7 Module area C: Foreign Business Language

¹Up to 10 ECTS credits can be acquired in module area C: Foreign Business Language; the completion of modules in this module area is not compulsory. ²Any foreign language offered by the Language Centre can be chosen. ³Proof of prior knowledge of English, French and Spanish (business languages) entitling the student to attend at least FFA Advanced 1

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(*Hauptstufe 1*, level C1 CEFR). ⁴If your prior university degree shows that you have a higher proficiency level than that required for FFA Advanced 1, you should register for Advanced 2 (*Hauptstufe 2*, CEFR level C2). ⁵In all other languages, prior knowledge must be demonstrated that entitles the student to attend the FFA Intermediate (*Aufbaustufe*) level. ⁶If higher prior knowledge is demonstrated, the level based on this prior knowledge must be attended.

Course format	Module title	Assessment	WCH	ECTS
(E)	Foreign language (one level corresponds to two language courses over two semesters)	Intermediate (<i>Aufbaustufe</i>) (120-minute written exam and approx. 45-minute oral exam) or Advanced 1 (<i>Hauptstufe 1</i>) (150-minute written exam and approx. 60-minute oral exam) or Advanced 2 (<i>Hauptstufe 2</i>) (150-minute written exam and approx. 75-minute oral exam)	8	10

§ 8 Master's thesis

¹Notwithstanding the provisions of § 5(1) sentence 2 in conjunction with § 21(10) AStuPO, 23 ECTS credits are awarded for the master's thesis. ²The master's thesis must be completed in the chosen Major 1 pursuant to § 4(2). ³Upon reasoned request, the Board of Examiners may agree that the master's thesis can be completed in another major if the master's thesis from the other major is suitable in terms of teaching content and intended learning outcomes for the acquisition of the competencies to be acquired in the Major 1 module group in accordance with the respective sentences 1 and 2 of the corresponding subsection of § 6.

§ 9 Effective date, superseded regulation, transitional provision

(1) ¹The present regulation shall enter into force on 1 April 2025. ²At the same time, the study and examination regulation for the degree programme Master of Arts in Business Administration at the University of Passau dated 6 August 2008 (vABIUP p. 302), last amended by the statute dated 21 December 2022 (vABIUP p. 70), shall cease to apply. ³By way of derogation from sentences 1 and 2, students who were already enrolled on the master's degree programme in Business Administration at the University of Passau before the effective date of the present regulation shall continue to their programme on the basis of the regulation referenced in sentence 2 with the proviso that, by way of derogation from § 6 of the regulation referenced in sentence 2, the Board of Examiners formed in accordance with § 10 AStuPO shall be responsible for organising and conducting the examinations.

(2) ¹Students who were enrolled on the master's degree programme in Business Administration in winter semester 2024–25 can apply to the chairperson of the competent

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Board of Examiners pursuant to § 10 AStuPO by 15 March 2025 to continue their studies in accordance with the present regulation in conjunction with the provisions of the AStuPO. ²The competent Board of Examiners pursuant to § 10 AStuPO decides on the fulfilment of the requirements in sentence 1.

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Issued as per the resolution of the Senate of the University of Passau of 12 June 2024 and as approved by the President of the University of Passau on 14 July 2024 (reference number V/S.I-10.3930/2024).

Passau, 14 August 2024

UNIVERSITY OF PASSAU
The President

Professor Ulrich Bartosch

This statute was issued by the University on 14 August 2024 and announced on 14 August 2024 by posting on the noticeboards of the University.

The date of promulgation is 14 August 2024.