

Only those regulations published by the Georg-August-Universität Göttingen in its Official Bulletins are legally binding. Any claims to rights or titles resulting from the English translation of these regulations are expressly excluded.

Faculty of Economic Sciences:

Following the resolution passed by the faculty council of the Faculty of Economic Sciences dated 01.02.2017 the presidential board of Georg-August-Universität approved on 07.03.2017 the fourth amendment to the examination and study regulations for the consecutive Master degree programmes of the faculty of Economic Sciences in the version contained in the announcement dated 28.09.2012 (official announcements I no. 31/2012, p. 1527), last amended by resolution of the presidential board dated 16.03.2016 (official announcements I no. 17/2016, p. 473), (§ 44 para 1 clause 2 NHG in the version contained in the announcement dated 26.02.2007 (Nds. GVBl. p. 69), last amended by Article 1 of the Act dated 20.12.2016 (Nds. GVBl. Pg. 308); § 37 section 1 clause 3 no. 5 b) NHG, § 44 section 1 clause 3 NHG).

**General examination and study regulations
for the master's degree programmes of the Faculty of Economic Sciences
of the University of Göttingen**

§ 1 Scope

(1) These general examination and study regulations (RPO-MA) regulate the degree of the academic programme in the consecutive master's degree programmes:

Applied Statistics,
Development Economics,
Finance, Accounting, Taxes,
Global Business (from WiSe 2018/19),
History of Global Markets,
International Economics,
Marketing and Distribution management,
Taxation,
Management,
Business Information Systems, and
Business and Human Resource Education

at the University of Göttingen.

(2) ¹The "General examination regulations for bachelor and master programmes as well as other courses and degrees offered at the University of Göttingen" (APO) in their respective version are a part of this RPO-MA. ²This RPO-MA contains the supplementary regulations for the APO. ³Subject-specific regulations and special requirements of the individual courses of study are regulated by means of separate examination and study regulations of the respective course of study; provisions other than those in these general examination and study regulations are not permitted, unless otherwise provided hereinafter.

§ 2 Objectives of the academic programme, purpose of the examination

(1) The research oriented consecutive master's courses of study are based on a relevant bachelor's course of study and offers a second professional degree.

(2) ¹The objective of this academic programme is to impart in-depth specialized knowledge and the ability to have an overview of the main correlations of the subject and to be able to apply the fundamental theories and methods based on state-of-the-art research. ²Imparting sound knowledge of the respective subject and the theories and methods used has the following aims. An ability to independently formulate and analyse technical issues, and to consider the resulting social, academic and ethical insights and thus to be in a position to work as a scholar in a specialized occupational field.³ Graduates should be able to draw on independent studies to acquire new knowledge and to carry out their own research-oriented projects. ⁴In this, they are in a position to argue on the cutting edge of research and to engage in academic discourse, while occupying a responsible position within the given team. ⁵In addition to specialised knowledge, the master's degree programme also imparts general skills required to progress to doctoral studies and equally for a successful start in professional positions.

(3) The examinations held during the research-oriented master's degree programme establish whether the examinee has acquired the necessary specialised knowledge and skills for the objectives of the course and for professional practice, has an overview of the relevant interrelationships of the subject and has the ability to work in accordance with scientific principles, communicate scientific insights and reflect on and assess the knowledge acquired.

(4) The degree programmes cannot be done as part-time courses.

(5) On the basis of master's examinations passed in the master's degree programmes

Applied Statistics,

Finance, Accounting, Taxes,

Global Business (from WiSe 2018/19),

Marketing and Distribution management,

Taxation,
Management, and
Business Information Systems
a Master of Science (M.Sc.) will be awarded;
in the master's degree programmes
History of Global Markets,
Development Economics, and
International Economics,
the academic degree Master of Arts (M.A.) will be awarded;
in the master's degree programme
Business and Human Resource Education,
the academic degree Master of Education (M.Ed.) is awarded.

§ 3 Admission requirements, start of programme,

Duration of programme and structure of the course of studies

- (1) Only those who fulfil the criteria listed in the regulations regarding the determination of aptitude and the admission (Admission Rules and Regulations) of the respective course of study can be admitted to the master's degree programme of study.
- (2) For successful completion of the academic programme, it is essential to acquire a total of 120 credits.
- (3) Only credits that were not earned in a previously completed degree programme can be acquired through courses and degrees offered.
- (4) The master's degree programme can be started both in the winter semester and summer semester. ²Notwithstanding clause 1, the master's degree programmes in applied statistics and global business can be commenced only in the winter semester.
- (5) Based on the respective examination and study regulations, the faculty offers a range of courses that enable students to complete the academic programme including all exams within the standard course length of four semesters.
- (6) The structure of the courses of individual courses of study and an overview of the compulsory courses, optional courses, and compulsory optional courses are regulated in the examination and study regulations.

§ 4 Reassessment Guidelines

- (1) The number of attempts to pass a course examination is restricted to three.

(2) If course examinations consist of several sub-course examinations, then a sub-course examination that was graded as “not satisfactory” or “fail”, cannot be repeated notwithstanding § 16a APO, if the sub-course examination overall has been passed.

§ 5 Form of the Examination Components

(1) Besides the examination components allowed according to the provisions of APO, the following subject-specific examination components are there: Case studies, project, essay, synopsis, development of a prototype, internship report, and portfolio.

(2) ¹A case study consists of your own written argument relating to a subject-specific topic or inter-disciplinary problem taking into consideration and evaluating relevant literature. ²A project includes the independent development and partial implementation of an approach to solving a complex, practice-related decision-making problem in the team, after taking into account and evaluating relevant literature. ³An essay is a written composition of a few pages dealing with a specified topic in the right style, mostly with critical reference to a text to be evaluated. ⁴A synopsis is a written development of the project for a term paper or a thesis and includes the derivation of a problem, the presentation of the state of research, reflections on the materials and the methodical procedure as well as the draft of a structure. ⁵The development of a prototype encompasses prototypical programme development, including documentation and presentation of the project/programme. ⁶An internship is a practical phase in a school or in the training department of an establishment, which requires theoretical preparation and can be linked with specific observations and evaluation, includes relevant practical work (such as conducting a class or a training session) and ends with an overall reflection. ⁷A portfolio is a collection of various components defined with regard to the course (e.g. a portfolio for practical school exercises can be made up of: Processing a research topic relevant for the class; observation and evaluation of a class (e.g. as per FLANDERS categories); preparing a class plan; conducting a class; reporting about the school phase and the practical school exercises).

§ 6 Master's thesis

(1) By means of their master theses, candidates are to show that they are capable of treating a problem within the defined time applying the methods of their respective subject, developing an independent, scientifically justified judgement on the basis of a fundamental study of the basic as well as current literature on the topic, reaching a scientifically founded position and presenting the results in an appropriate form both linguistically and formally.

(2) ¹In the master's degree programmes: Applied Statistics; Finance, Accounting, and Taxes; Global Business; History of Global Markets; Marketing and Distribution Management;

Taxation; Management; and Business Information Systems; participation in a research colloquium, in which your own work has to be presented, is a part of the master's thesis. ²The participation in a colloquium and the presentation are compulsory. ³If the proof of attendance or presentation is not provided, then the master's thesis is graded as "fail" (5.0). ⁴The presentation of the master's thesis in the research colloquium includes a lecture of about 30 minutes with a subsequent discussion. ⁵The presentation of the thesis must be completed before the expiry of the preparation time; otherwise, it will not be assessed.

(3) ¹Prerequisites for admission to the master's thesis are:

- a) that the student is enrolled in the master's degree programme, in which the master's thesis has to be prepared. A written application for admission to the master's thesis must be submitted to the responsible examination board. The following documents must be enclosed with the application:
- b) a declaration specifying that the applicant has not failed definitively or been registered as definitively failed in the same or a comparable master's degree programme at a domestic or foreign university.

²Further requirements can be laid down in the respective examination regulations.

(4) ¹The provisional working topic of the master's thesis should be agreed with the proposed academic advisor and submitted with confirmation from the second academic advisor to the examination board concerned; this person is also in charge of the confirmation of the proposed supervisor. ²Should a candidate be unable to find a supervisor, the responsible examination board will appoint an academic advisor. ³The candidate's interests will be considered in choosing the topic; this does not entitle the candidate to a topic suggested by him/her. ⁴The concerned examination department will issue the topic of the master's thesis; it must in this context observe the procedure issued by the faculty council in this respect. ⁵The time of issue must be recorded.

(5) ¹Upon application by the candidate, the Examination Board can extend the deadline for submitting the thesis by a maximum of 3 weeks, subject to agreement with the supervisor and existence of an important reason that cannot be attributed to the candidate. ²An important reason normally exists in case of illness, that is to be notified immediately and established by producing a medical certificate. ³In the event that deadlines are not adhered to without any important reason according to clause 2, the master's thesis shall be assessed as "failed" (5.0); a new topic shall be issued if there is an important reason, according to clause 2 in case of the expiry of the maximum deadline extension.

(6) ¹The topic can be returned only once and only within the first 3 weeks of the time allotted for completing the thesis owing to important objective reasons. ²The examination board will

decide whether there are any objective reasons. ³A new topic should be promptly agreed upon, at the latest within four weeks.

(7) ¹The master's thesis has to be submitted to the examination department as per the deadline. ²The time of submission must be put on record. ³Upon submission, the candidate should declare in writing that he or she has independently compiled the work and has not used any sources and tools other than those specified. ⁴In the event that the master's thesis is not submitted on time, it will be marked with the grade "fail" (5.0).

(8) ¹The examination department forwards the master's thesis to the first advisor and the second advisor as a reviewer. ²At the same time, the examination board appoints another reviewer from the group of authorised examiners. ³Here at least one of the two reviewers has to be an authorised examining member of the course of study of the offering faculty. ⁴Each reviewer will give award a grade. ⁵The evaluation procedure is not to exceed twelve weeks.

(9) ¹The master's thesis is considered as failed, if the grade is "fail". ²A repetition is possible once. ³The examination board takes care that the candidate can obtain a new topic for the master's thesis within 6 weeks of announcement of the failure. ⁴Returning the topic within the deadline mentioned in para 4 is permitted, if the candidate had not utilised this option for his first preparation.

(10) ¹For the master's thesis in the master's degree programmes Applied Statistics; Finance, Accounting, and Taxes; Global Business; History of Global Markets; Marketing and Distribution management; Taxation; Management; Business Information Systems; and Development Economics; 30 credits are awarded, the preparation time for the written master's thesis is 20 weeks. ²For the master's thesis in the master's degree programme International Economics, 24 credits are awarded, the preparation time is 17 weeks. ³For the master's thesis in the master's degree programme Business and Human Resource Education, 23 credits are awarded, the preparation time is 17 weeks. ⁴Particulars are laid down by the examination and study regulations of the respective degree programme.

§ 7 Passing the examination, transfer of credits of examination components

(1) The master's degree examination is passed, if at least 120 credits were acquired and all of the required course examinations as well as the master's thesis have been passed and the necessary additional conditions are fulfilled.

(2) ¹If more than 120 credits are earned, these can be shown as voluntary additional examinations in the transcript of records (master's programme), however only amounting to a maximum of 12 credits. ²These are not calculated towards the current grade point average of the course of study. ³Notwithstanding clause 1, the additional achievements can be used to

substitute the compulsory optional courses or optional courses offered by the Faculty of Economic Sciences, however the additional conditions for passing the master's examination have to be fulfilled and only to an extent of maximum 12 credits. ⁴The substituted examination components are shown in the attachment to the examination certificate. ⁵The additionally shown and/or the substitution of courses is done by a resolution of the examination board on application by the candidate, mentioning the credits.

§ 8 Examination board and organisation of examinations

(1) ¹For organisation of examinations and the tasks laid down by the examination regulations, an examination board is formed, which is nominated by the group representatives in the faculty council. ²This includes: four members from the professoral group, two members from the students' body and one member from the staff as well as one staff member from the examination department in an advisory capacity. ³At the same time, a deputy is nominated for each member. ⁴If a member or a deputy steps down prematurely, a substitute will be elected for the remaining tenure. ⁵The examination board will choose a chairperson and their deputy from the professoral group.

(2) ¹The student must enrol for course examinations within the registration time in the determined form via the online examination management system. ²Withdrawal from an examination registration without stating reasons (withdrawal) in the specified form is allowed only within the withdrawal period. ³Withdrawal is otherwise excluded.

(3) ¹Generally the registration period for a course examination begins at the latest 6 weeks prior to the end of the course to which the course is allocated. ²The time period for the enrolment and de-registration for course examinations are fixed by the examination board and announced in an appropriate manner.

§ 9 Definitive Failing of the Master Examination

(1) The master's degree examination has definitely been failed, in addition to the cases specified under APO if

- in the master's degree programmes in applied statistics; finance, accounting, and taxes; global business; history of global markets; marketing and distribution management; taxation; management; business information systems and development economics, not all 90 credits were earned at the beginning of the period of lectures for the 6th semester, which are necessary for passing the master's course of studies besides the master's thesis,
- in the master's degree programme in international economics, at the beginning of the period of lectures of the 7th semester if all 96 credits were not earned, which are necessary for passing the master's course of studies besides the master's thesis,

- in the master's degree programme in business and human resource education at the beginning of the period of lectures of the 7th semester if all 97 credits were not earned, which are necessary for passing the master's course of studies besides the master's thesis.

(2) ¹Exceeding the deadlines mentioned in section 1 is allowed if the student is not responsible for missing the deadline and an important reason is present. ²The examination board decides on this upon application of the student. ³The examination office will announce fundamental decisions in this respect.

§ 10 Restriction of entry to the courses or courses

(1) Enrolment in certain courses or courses (in the following: seminars) with restricted number of places can be limited by the resolution of the faculty council.

(2) ¹For entry to seminars with restricted number of places, registrations will be considered according to ranking groups in the following sequence when the registrations exceed the number of places and no parallel seminars can be offered:

- a) registration of students of degree programmes within the faculty or such degree programmes, for which the Faculty of Economic Sciences incorporate external study content in the seminars that relate to compulsory or optional required courses of this degree programme,
- b) registration of students under point a), who are about to complete the studies or are in the respective subject semester, for which the seminar is offered as a compulsory course according to the Study or Examination Regulations, and those who have not attended this seminar and successfully completed it,
- c) registration of students under point a), who could not regularly attend or successfully complete the seminar in the previous semester due to illness; the presence of illness should be proven through a medical certificate.
- d) registration of students of other degree programmes, who are about to complete the studies or are in the respective subject semester or academic phase, for which the seminar is offered as an optional course according to the Study or Examination Regulations.
- e) Other registration of students.

²If all registrations of a ranking group cannot be considered, the subject semester is decisive.

³In the process, students in higher subject semesters should be given priority over those in lower subject semesters. ⁴The draw is decisive when identical ranking between applicants exists even in this case.

⁵The procedure shall be announced with sufficient notice in advance. ⁶Entitlement to participation in a compulsory seminar should be claimed at the time of application.

(3) ¹If all students of the ranking groups under section 2 points a) to c) in a semester cannot be considered, the faculty council should specify a sufficiently higher number of places for the next semester as part of the options related to staff and infrastructure. ²This does not apply if the number of participants that allows possible consideration of the students of the ranking groups a) to c) is to be expected.

§ 11 Study advisory service

(1) ¹Students have the option of visiting the study advisory service, set up by the faculty, during the entire degree programme. ²First point of contact is the Service Centre of the Faculty of Economic Sciences.

(2) Advice and support in questions related to designing the studies, creation of the personal curricula and selection of specialisations are given especially through the information sessions.

(3) In doctoral matters, advice is given especially by the staff of the Examination Office of the Faculty of Economic Sciences.

(4) All lecturers of the faculty and their colleagues shall be available during their office hours for providing study advice on specialised research areas.

(5) The dates and places of study advice and/or the office hours of the seminar tutors are specified in the course directory and the prospectus of the faculty as well as through announcements on the Internet and notices.

(6) ¹Besides study advice by the Faculty of Economic Sciences, the students also have access to the Central Student Advisory Office of the University of Göttingen. ²As general study advisory service, it furnishes information on study opportunities, contents, structure and requirements of a degree programme and advises in case of study-related personal difficulties.

§ 12 Information sessions

(1) At the beginning of each semester, an information session on planning, organisation and structure of the master's programme takes place.

(2) The dates and places of the information sessions will be announced on the Internet and through notices.

§ 13 Digital course directory and course directory

(1) ¹The digital course directory includes all courses that can be taken in this degree programme as well as their descriptions. ²The course descriptions comprise the name of the course as well as all course parts in German and English, grouping to specialisations, details

on the seminar cycle, classification in the period of studies, the course leaders, the attainable credits, the teaching and learning forms, required proof of academic achievement, recommended prior knowledge and an overview of the learning objectives of the course.

(1a) For the course M.WIWI-WB-1000 (internship) further provisions as to registration, implementation and transfer of credits are laid down in the appendix.

(2) ¹The faculty publishes a course directory every semester for the information of the students. ²The course directory especially includes:

- - Details on the dates and grouping of the course allocations of the courses offered,
- - Details of dates and places of the office hours of the seminar tutors.

§ 14 Entry into Force

This regulation enters into force following its promulgation in the Official Announcements I of the University of Göttingen as per 01.10.2012.

Appendix: Provisions for completion of the course M.WIWI-WB.1000 (internship) [for § 13 para 1a]

1. Scope

The provisions for the course "M.WIWI-WB.1000" (internship) for enrolment, implementation and recognition are described here. Any deviations from the provisions described below require the approval of the office of the dean of studies. The course can be done in the master's degree programmes Applied Statistics; Development Economics; Finance, Accounting, and Taxes; Global Business; History of Global Markets; Marketing and Distribution management; Taxation; Management; and Business Information Systems.

2. Duration and subject of the internship

The internship has to be of a duration of at least 170 hours. The internship cannot be divided into sub-internships. The contents of the internship must be beneficial for entry into the profession and thus obviously be suitable for the selected course of study. Those in charge of the course of study will decide whether it is suitable, based on the internship plan. In the event of any doubt, the Dean of Studies will decide.

3. Internship establishments

The internship should normally be done in a medium or large company in the country or abroad or in a national or international organisation or research institution. Internships in your own or family businesses are not allowed. An establishment or an organisation, in which the internship can be done, is hereinafter called the 'internship establishment'. The general direction of the intern's activities should be the responsibility of a person employed in the internship establishment (internship supervisor). The internship supervisor has to be named in the internship application (with business address and telephone number) and be able to provide information in response to queries.

4. Application and approval

Application for an internship should be made to the faculty at the right time, generally six weeks before commencement. An application form has to be filled out for this and an internship plan of maximum one page, signed by the internship establishment, has to be presented. The internship plan should describe what the internship involves (e.g. a list of the internship tasks or goals) and include a rough time schedule. Those in charge of the course of studies test the suitability of the establishment for carrying out the internship and the given plan of work. If the establishment is found suitable after this inspection, the internship is approved by a notation on the application form. The intern receives a notification regarding

this. The earliest time when application for approval of an internship can be made is when 18 credits can be shown at the time of application, in the course of study for which the internship is done.

5. Reporting

The intern has to maintain a report book during the entire internship. It has to be written independently. It must record the work done, contain notes about experience in the activities carried out and should go into the interrelation between the theory learnt in the course of studies and the practical work. The work report should be as comprehensive as possible, however still be clear and concise. It should have one to a maximum of two pages per week and should not exceed a total of 10 pages. The internship supervisor must substantiate the report at the end of the practical training.

6. Internship certificate

A certificate of the internship establishment also has to be presented along with the report, for the internship to be recognized. This has to be presented in original (or as certified copy).

This certificate must contain:

- Details about the person (name, first name, date and place of birth),
- Training establishment, department and place,
- Commencement and duration of the training,
- Topic of the tasks assigned (for doing a project),
- Days of absence and holidays, and/or a statement that there were no days of absence or holidays.

The certificate must also state something about the success of the occupation.

7. Performance record

After completion of the internship, the following documents have to be presented to the faculty in original or as certified copies:

- Internship report and
- certificate.

Those in charge of the course of studies will decide based on these documents whether the student has passed the internship or not. The latter is especially the case, if

- if the report shows a substantial difference between the internship plan and the actual internship done and the intern is responsible for this,
- a poorly drafted report was presented
- the internship establishment has issued a negative certificate.

The assessment of the internship is noted on the application form. The application form and certificate is returned to the intern and he/she must preserve these up to the end of his/her course of studies. The internship report and copies of the application form and certificate remain with the faculty.

8 Internship contract, legal relationships

- a) It is recommended that interns conclude a contract with the internship establishment.
- b) Interns can get a financial compensation from the internship establishment.
- c) No legal claims can be asserted against the university as a result of the employment as intern.
- d) The protective regulations of the examination and study regulations apply to the internship.