## Study Regulations of the University of Mannheim for the Doctoral Program in Business Administration at the Center for Doctoral Studies in Business (CDSB)

as at 14 June 2017 (Bulletin of the President's Office (Amtliche Bekanntmachungen des Rektorats) No. 17/2016 of 17 June 2016)

1st amendment as at 7 June 2018 (Bulletin of the President's Office (Amtliche Bekanntmachungen des Rektorats) No. 15/2018 of 11 June 2018)

2nd amendment as at 10 June 2022 (Bulletin of the President's Office (Amtliche Bekanntmachungen des Rektorats) No. 05/2022 of 14 June 2022)

Based on section 38 subsection 2 sentence 5 second clause combined with section 32 subsection 3 sentence 1 and section 38 subsection 4 of the Act on Higher Education of the Land of Baden-Württemberg (LHG), the Senate of the University of Mannheim passed in its meeting of 25 May 2022 the following amendment to the Study Regulations for the doctoral program in business at the Center for Doctoral Studies in Business (CDSB) in accordance with section 19 subsection 1 sentence 2 no. 19 LHG, as at 14 June 2016 (Bulletin of the President's Office (Bekanntmachungen des Rektorats) No. 17/2016, pp. 5 et seqq.), as amended on 7 June 2018 (Bulletin of the President's Office (Bekanntmachungen des Rektorats) No. 15/2018 Part 1, pp. 38 et seqq.). The President approved this amendment on

## I. General Provisions

#### Section 1 Scope

These Study Regulations govern the structure of and admission to the doctoral program in business at the Center for Doctoral Studies in Business (CDSB) at the Graduate School of Economic and Social Sciences (GESS). They incorporate the current version of the Regulations and Procedures Governing the Doctoral Dissertation to Earn a Doctoral Degree in Business from 11 March 2014.

## Section 2 Objectives of the Doctoral Program

The doctoral program in business aims to provide students with the most recent expertise, skills and methods in the field of business and to enable them to pursue independent scientific research. Independent scientific research is the core of the doctorate. During the doctorate, the doctoral candidate gains significant competences that are to be acquired through scientific practice and independent scientific research. The doctoral programs at the CDSB are research-oriented, systematically structured, and interdisciplinary programs that aim at the acquisition of competences and will guarantee close supervision and best possible support.

## II. Admissions Process

#### Section 3 Admission to the Doctoral Program

(1) If a selection process takes place due to a limited number of spots available, the process is governed by selection statutes.

(2) If admission is not selective, an application for admission is to be submitted in accordance with the requirements specified in these Study Regulations.

#### Section 4 Application Deadline

Applications for the following fall semester are to be submitted by 31 March.

#### Section 5 Form of the Application

(1) The application and supporting documents are to be submitted electronically using the University of Mannheim's online application portal. The following documents are to be submitted:

- 1. proof that the admission requirements detailed in section 6 subsection 1(1, 2a, 2b), and subsection 2(2) are fulfilled;
- 2. contact details for a university teacher as defined in section 6 subsection 1(2c);
- 3. the "Test Taker Copy" of the successfully completed GMAT as outlined in section 6 subsection 1(2d).

If it is not possible to submit the application electronically due to hardship, the application may be submitted in writing or verbally on record upon request to the CDSB administration.

(2) The University of Mannheim may request the original or a notarized copy of the documents listed in section 6 subsection 1(1).

(3) The regulations on admission and enrollment of the University of Mannheim remain unaffected.

#### Section 6 Admission Requirements for the Doctoral Program

(1) Applicants for the doctoral program in business at the CDSB have to meet the following admission requirements:

- 1. Hold a bachelor's degree in business or economics from a program where the standard period of study equals four years, or a master's degree in business or economics, or a degree recognized as equivalent from a German university or a university abroad, or an officially recognized public university of cooperative education (Berufsakademie). The final grade of the degree must be at least "good" ("gut"). The admission and examination committee decides whether or not a degree or a qualification is considered equivalent or comparable and thus meets the admission requirements. For the recognition of foreign degrees, the recommendations of the Standing Conference of the Ministers of Education and Cultural Affairs as well as agreements within the scope of the cooperations between universities are to be taken into account. In cases of doubt, the Central Office for Foreign Education (Zentralstelle für ausländisches Bildungswesen ZAB) will be consulted.
- 2. Demonstrate academic capacity to perform in-depth scientific research, which gives reason to expect that the doctoral student is particularly qualified to write a high-profile dissertation. The following criteria serve as proof of the student's academic capacity:
  - a. letter of motivation in English, 500 words maximum;
  - B. academic essay written in English or German of a length which is appropriate for the topic and at least 10 pages;
  - c. letters of recommendation from two university teachers who are able to judge the academic ability of the applicant;
  - d. successfully completed GMAT (Graduate Management Admission Test). The "Official Score Report/School Copy", which the applicant explicitly requests from the test provider, serves as proof of completion. The admission and examination committee decides on exceptions from this requirement and, if applicable, determines individual requirements. If the committee determines individual requirements, it must make sure that these include the same competences as those tested through the GMAT. Proof of successful completion of the GRE (Graduate Record Examination) may be accepted as an alternative to the GMAT.
  - 3. Submit the application in due time and form.
  - 4. Receive positive feedback from an interview with the person in charge of the track applied for. Applicants are invited to an interview, which may take place in person or via video conferencing. Only those applicants who fulfill the admission requirements outlined in subsection 1(1-3) are invited to an interview. In particular, applicants whose sufficient academic ability is ascertained by the person in charge of the track receive an invitation.

(2) If an applicant does not hold a degree as defined in subsection 1(1) before the application deadline passes as not all examinations have been completed, they may still apply provided that their results achieved to date indicate that the degree will be completed before the doctoral program begins, and the overall grade needed for admission to the program will be achieved. Proof of the credits earned before the application are to be submitted within the application period. In such cases, admission is to be granted on the condition that proof of obtaining the degree as defined in subsection 1(1) is submitted before the doctoral program begins, and at the very latest before the applicant takes the first examination in the program. If proof is not provided in due time, admission to the program is not possible and the spot in the doctoral program is rescinded, unless the

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deadline was exceeded due to reasons beyond the student's control. Upon request from the student, the admission and examination committee is to make the decision.

## Section 7 Admission of Graduates from the "Business Research" Course Program at the University of Mannheim

(1) Admission to the doctoral program in business at the CDSB is possible for graduates of the researchoriented "Business Research" course program, which is part of the "Mannheim Master in Management" (Master of Science) program at the University of Mannheim. Students need to fulfill the following admission requirements:

- Submit the application in due time and form. A hard copy of the application is to be submitted to CDSB administration at the end of the "Business Research" course program before the fall lecture period begins. Proof of having completed the admission requirements outlined in subsection 1(2) and subsection 2(2) is to be submitted with the application.
- 2. Demonstrate academic capacity to perform in-depth, scientific research, which gives reason to expect that the doctoral student is particularly qualified to write a high-profile dissertation. To assess whether or not the student has sufficient academic capacity, they are to provide the following:

a. complete the "Mannheim Master in Management" (Master of Science) program at the University of Mannheim, achieving at least "good" ("gut") overall;

b. pass the courses from the chosen track of the "Business Research" course program, determined in the attachment (first and second semesters of the doctoral program);

c. provide a letter of recommendation from a university teacher who is able to judge the academic ability of the applicant;

d. provide an agreement with a professor or senior academic staff member (Privatdozent) willing to act as supervisor as defined in section 13 subsection 2.

(2) If an applicant does not hold a degree as defined in subsection 1(1) before the application deadline passes as not all examinations have been completed, they may still apply provided that their results achieved to date indicate that the degree will be completed before the doctoral program begins, and the overall grade needed for admission for the program will be achieved. Proof of the credits earned before the application are to be submitted within the application period. In such cases, admission is to be granted on the condition that proof of obtaining the degree as defined in subsection 1(2a) is submitted before the doctoral program begins, and at the very latest before the applicant takes the first examination in the program. If proof is not provided in due time, admission to the program is not possible and the spot in the doctoral program is rescinded, unless the deadline was exceeded due to reasons beyond the student's control. Upon request from the student, the admission and examination committee is to make the decision.

## Section 8 Decisions on Admission

(1) The admission and examination committee decides whether the admission requirements are completed, particularly whether an applicant's academic ability is sufficient in line with section 6 subsection 2(2) and section 7 subsection 1(2) based on recommendations from the person in charge of the track form the basis of the decision. The person in charge of the track assesses the documents that are submitted as proof of academic capacity by the applicant.

(2) If all admission requirements outlined in section 7 are fulfilled, admission to the third semester of the doctoral program is granted.

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## III. Organization and Administration

#### Section 9 Admission and Examination Committee

(1) An admission and examination committee is formed at the CDSB for the doctoral program in business. This committee is composed of the Academic Director of the CDSB and the persons responsible for the seven tracks available at the Center. All eight members are university teachers at the Business School and are eligible to vote.

(2) The school council appoints the Academic Director, and the dean's office appoints the persons responsible for each track.

(3) The committee members' term of office is two years. All members can be reappointed. The committee members' term of office starts on 1 August of each year. If the academic director retires from their position before the end of their term of office, a successor is appointed by the school council for the remaining term. If a person responsible for a program retires from their position before the end of their term of office, a successor is appointed by the dean's office for the remaining term.

(4) The academic director acts as chairperson for the duration of their term of office. The chair conducts the affairs of the admission and examination committee. In exceptional cases, the admission and examination committee can decide to appoint another member as chairperson.

(5) The committee has a quorum if the majority of the members, including the chair, are present. Decisions require a simple majority of votes from the members present. In the event of a tie, the chair has the deciding vote.

(6) Members of the admission and examination committee are obliged to exercise discretion. If they are not employed in the public service, they are obliged to exercise discretion by the chair of the committee in writing. This obligation applies to facts and matters relating to admission and examinations,

- 1. that the members were informed about in a non-public meeting and/or that happened to be discussed,
- 2. that are to be kept secret by law,
- 3. that were ordered or decided to be kept secret for the public good or in order to protect the legitimate interests of an individual,
- 4. or that are to be kept secret by their nature.

The obligation to exercise discretion continues after the term of office ends and includes discussion-related documents.

#### Section 10 Responsibilities of the Admission and Examination Committee

(1) The admission and examination committee makes all decisions regarding these Study Regulations if no other entity is responsible. The committee enforces the Study Regulations. It may entrust the chair with certain tasks that it is normally in charge of.

(2) The members of the admission and examination committee have the right to be present during examinations.

(3) In the execution of its responsibilities, the admission and examination committee is supported by the CDSB administration.

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#### Section 11 Responsibilities of the CDSB Administration

(1) The CDSB administration is in charge of the organization of the selection process and the examinations within the doctoral program in business. The dean's office of the Business School is in charge of administering the doctoral process.

(2) In particular, the CDSB administration is responsible for:

- 1. determining and announcing registration deadlines for courses,
- 2. registering students for mandatory courses,
- 3. enforcing the deadlines specified in these Study Regulations,
- 4. providing examination results to students, and
- 5. producing and distributing certificates on coursework and examinations completed.

## IV. Doctoral Program

# Section 12 Beginning of the Program, Standard Period of Study, Program Structure (Course and Dissertation Stage)

(1) The program starts in the fall semester of each year.

(2) The period of study for the doctoral program, during which all examinations are to be successfully completed, totals eight semesters (standard period of study).

(3) Depending on the track chosen, the doctoral program consists of a course stage totaling three to four semesters, and a dissertation stage totaling five to six semesters. The student does not need to have finished the course stage before beginning the dissertation stage.

(4) At the end of each academic year, the CDSB's "PhD Milestones" form is to be completed by the mentor as defined in section 13 subsection 1, or by the supervisor as defined in section 13 subsection 2. The "PhD Milestones" form documents the progress made and is to be submitted to the CDSB administration by the student.

## Section 13 Supervision of the Students

- (1) The person in charge of the program is assigned to the student as a mentor for the first year of the doctoral program in business at the CDSB.
- (2) At the start of the second year, the student must find a professor or senior academic staff member (Privatdozent) at the University of Mannheim to act as supervisor for their dissertation project. The supervisor is to oversee the progress of the dissertation and the doctoral program, and give advice in terms of time management and quality by means of regular meetings. If the student is not able to find a supervisor as defined in sentence 1 in due time, the mentor allocated to the student as described in subsection 1 is to act as supervisor.

#### Section 14 Course Stage (Courses and Dissertation Proposal); Deadlines

(1) During the course stage, the student must attend the mandatory, mandatory elective, and elective courses for their track determined in the attachment and the latest version of the course catalog for the doctoral program in business at the CDSB. As well as attending these courses, the student is to work on their dissertation proposal

during this stage. The module catalog is passed by the school council of the Business School in agreement with the respective committee on student affairs and teaching of the Business School and is published on the website of the University of Mannheim. If reference is made in the attachment or course catalog to other study regulations or examination regulations, the rules outlined in this document also apply.

(2) A course is a technical, topical and coherent unit of instruction.

(3) The student chooses mandatory elective and elective courses upon agreement with their mentor in the first year, and upon agreement with their supervisor from the second year onwards. Students are to attend a bridge course worth at least 5 ECTS credits as a mandatory elective course and are to pass the respective examination. A bridge course may be a course labeled "bridge course" in the course catalog of the CDSB or a course of the doctoral program at the Center for Doctoral Studies in Economics of the GESS or a course of the doctoral program at the Center for Doctoral Studies in Social and Behavioral Sciences (CDSS) of the GESS.

(4) Courses which are listed in the attachment as mandatory for the chosen track must be attended. The student is to pass the examinations for their chosen track, as described in the attachment under "I. General Provisions", before the end of the second semester, unless this deadline cannot be met for reasons beyond their control. If the examinations as defined in sentence 2 are not successfully completed in due time, section 38 subsection 2(5) in combination with section 32 subsection 5(3, alternative 2) LHG apply accordingly.

(5) At the end of the second semester, a written dissertation proposal is to be produced. The future supervisor of the student's dissertation is to be appointed examiner of the dissertation proposal. The dissertation proposal is to be submitted to the examiner at the beginning of the third semester, and by 31 August at the latest. Upon a timely request from the student, the admission and examination committee can extend the deadline by a duration that is suitable for the individual circumstances. This is the case provided that the student is not responsible for exceeding the deadline. A request in accordance with sentence 4 must be made to the admission and examination committee immediately once the student is aware of the circumstances justifying an extension and is only possible within the preparation period. If the request is not made in due time within the meaning of sentence 5, the circumstances justifying an extension are considered irrelevant for the examination attempt concerned. Sections 32 and 33 remain unaffected. If the dissertation proposal is not submitted before the deadline by the examiner to the CDSB administration. If the dissertation proposal is failed, section 38 subsection 2(5) in combination with section 32 subsection 5(3, alternative 2) LHG apply accordingly. The person in charge of the program presents the examiner's comments in line with sentence 8 to the admission and examination committee.

## Section 15 Required Coursework during the Course Stage; Language of Instruction and Examination

(1) During the course stage of the doctoral program, coursework and examinations total at least 90 ECTS credits and are obtained in line with the structure of each track:

- 1. Accounting Track
  - a. mandatory courses (at least 61 ECTS credits)
  - b. mandatory elective courses (at least 5 ECTS credits)
  - c. elective courses (at least 12 ECTS credits)
  - d. dissertation proposal (12 ECTS credits)
- 2. Finance Track
  - a. mandatory courses (at least 61 ECTS credits)
  - b. mandatory elective courses (at least 5 ECTS credits)

- c. elective courses (at least 12 ECTS credits)d. dissertation proposal (12 ECTS credits)
- 3. Information Systems Track
  - a. mandatory courses (at least 38 ECTS credits)
  - b. mandatory elective courses (at least 5 ECTS credits)
  - c. elective courses (at least 35 ECTS credits)
  - d. dissertation proposal (12 ECTS credits)

## 4. Management Track

- a. mandatory courses (at least 41 ECTS credits)
- b. mandatory elective courses (at least 5 ECTS credits)
- c. elective courses (at least 32 ECTS credits)
- d. dissertation proposal (12 ECTS credits)

## 5. Marketing Track

- a. mandatory courses (at least 37 ECTS credits)
- b. mandatory elective courses (at least 5 ECTS credits)
- c. elective courses (at least 36 ECTS credits)
- d. dissertation proposal (12 ECTS credits)

## 6. Operations Management Track

- a. mandatory courses (at least 27 ECTS credits)
- b. mandatory elective courses (at least 37 ECTS credits)
- c. elective courses (at least 14 ECTS credits)
- d. dissertation proposal (12 ECTS credits)

## 7. Taxation Track

- a. mandatory courses (at least 51 ECTS credits)
- b. mandatory elective courses (at least 11 ECTS credits)
- c. elective courses (at least 16 ECTS credits)
- d. dissertation proposal (12 ECTS credits)

The track is chosen at the time of application. If the student does not obtain the maximum number of ECTS credits available for the chosen track as stated under "II. Semester and Course Overview" in the attachment, the minimum number of ECTS credits to be obtained from elective courses increases. Or, if the track does not contain any elective courses, the minimum number of ECTS credits to be obtained from elective to be obtained from mandatory elective courses increases accordingly. The detailed rules and regulations on the required ECTS credits for each track are specified in the attachment. One ECTS credit corresponds to an average workload of 25 to 30 hours.

(2) All courses are taught in English; elective courses may also be taught in German. Sentence 1 applies to the completion of examinations in these courses accordingly. Decisions relating to sentences 1 and 2 are made by the examiner of the elective course. The dissertation proposal is to be written in English.

## Section 16 Dissertation Stage

(1) The dissertation stage begins when the student starts to work on their dissertation, and ends with the completion of the doctorate in accordance with the Regulations and Procedures Governing the Doctoral Dissertation.

(2) In accordance with the Regulations and Procedures Governing the Doctoral Dissertation, the student is to continue attending the Area Seminar for their chosen track each semester until they put in their formal request to obtain a doctoral degree. The regulations on obtaining ECTS credits for the Area Seminar during the course stage apply during the dissertation stage accordingly. For the Accounting track and the Taxation track, sentences 1 and 2 apply to the Brown Bag Seminar accordingly.

## Section 17 Changing Tracks

(1) It is not possible to change to a different track within the doctoral program. The admission and examination committee can decide to make an exception following a written request from the student.

(2) If a request in line with subsection 1 is approved, examinations in courses of the student's former track that correspond with courses in the new track according to the attachment,

1. which have already been passed and graded;

2. which have not yet been passed, but for which the student is registered (previous examination attempts included),

are transferred to the new track by virtue of office. Section 20 remains unaffected. Examination processes for examinations according to sentence 1 number 2 must be completed. Examination processes for examinations in courses, which, according to the attachment, do not correspond with courses in the new track (additional courses), are terminated upon approval of the track change request, unless the student wants them to continue. Additional courses are also indicated on the examination certificate.

## Section 18 Studies Abroad

As of the second year, students may continue their track at a partner university. The chair of the admission and examination committee decides about this upon request from the student.

## V. Examinations

#### Section 19 Examiners and Observers

(1) Only university teachers, auxiliary professors (außerplanmäßige Professoren), honorary professors and senior academic staff members (Privatdozenten) as well as those academic members of staff who have been appointed by the President's Office in accordance with section 52 subsection 1 sentences 5 and 6 LHG are authorized to administer examinations. A person may only function as an observer if they have at least successfully completed a doctorate in the field that the examination relates to.

(2) The chair of the admission and examination committee appoints examiners and observers. They may entrust persons responsible for the tracks with the appointment.

(3) Observers have an advisory role in the examination processes.

(4) For oral examinations, the examiner responsible is to bring in a person familiar with the field of study as secretary to take the minutes. The secretary may act as an observer at the same time.

(5) Usually, the teacher responsible for each course is appointed as examiner. The admission and examination committee decides on exceptions.

(6) Every examiner may make use of one or several assistants for the correction of examinations; the examiner ensures competent evaluation.

(7) Examiners and observers are obliged to exercise discretion in accordance with section 9 subsection 6.

## Section 20 Recognition of Coursework, Examinations and Study Periods

(1) Coursework and examinations as well as periods of study obtained in degree courses at official or officially recognized higher education institutions in Germany or abroad as well as at public universities of cooperative education ("Berufsakademien") of the Federal Republic of Germany are recognized, provided there is no significant difference between the competences obtained and the coursework or examinations.

(2) For the recognition of coursework, examinations and semesters completed abroad, agreements between the Federal Republic of Germany and other countries need to be taken into account, such as agreements on equivalencies in higher education (equivalency agreements) and agreements within the framework of university partnerships and double degree programs (cooperation agreements). Furthermore, in cases of doubt regarding the equivalency of qualifications, the Central Office for Foreign Education (Zentralstelle für ausländisches Bildungswesen - ZAB) can be consulted.

(3) Skills and qualifications obtained outside of the higher education sector are to be recognized if

- 1. the requirements for admission to a higher education institution are fulfilled at the time of recognition,
- 2. the skills and qualifications to be recognized are equivalent to the coursework and examinations to be substituted in terms of content and level, and
- 3. the criteria for recognition were examined as part of an accreditation.

For recognition, the applicants have to prove that the competences they acquired outside of the higher education sector are comparable to the coursework to be substituted in terms of content and level. For the decision on the recognition, the form of instruction is to be considered as well. Skills and qualifications obtained outside of the higher education sector may substitute 50 percent of the doctoral program at most. The regulations for the recognition of coursework and examinations at public universities of cooperative education (Berufsakademien) in Germany remain unaffected.

(4) Upon written request, the admission and examination committee decides on the recognition. It is the student's responsibility to provide the necessary documents regarding the coursework and examinations to be recognized by the committee.

(5) If credits are recognized and the grading systems are similar, grades are to be transferred according to these Study Regulations. For the conversion of credits acquired abroad, the admission and examination committee can pass general regulations within the legal framework in order to guarantee a uniform conversion procedure. If conversion is impossible because the grading systems differ or the coursework was not graded, the work is marked "passed" ("bestanden"). The recognition is indicated in the Transcript of Records.

(6) In case a student takes part in an examination at the University of Mannheim even though they already obtained the respective qualification elsewhere, they automatically waive the right to have the previous qualification recognized.

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## Section 21 General Information

(1) The examinations that are to be completed as part of the track, excluding the dissertation proposal, are assigned to the individual courses. The type, form, scope and duration of examinations are specified in the attachment. If there are several types and styles of examination available, the examiner responsible is to decide the type and form in which the examination in question is to take place in the respective semester. The decision is announced by the examiner using appropriate means in due time before the examination, usually at the beginning of the lecture period for the respective semester. The examiner is also to communicate this decision to CDSB administration.

(2) An examination as defined in these Study Regulations involves completing one or several tasks; the details are determined in the attachment. As an exception to sentence 1, the Dissertation Proposal is a piece of course-work that is assessed "passed" or "failed".

(3) Written examinations serve to prove the student's ability to solve a problem by independently applying the common methods of the field in a limited period of time and with a limited amount of authorized material.

(4) The examiner determines the authorized material and informs the students about it using appropriate means in due time before the examination.

## Section 22 Course Registration; Examination Dates

(1) Registration is obligatory for all courses. Registration for a course includes the registration for the corresponding examination and re-sit examination in a semester. Registration is not necessary for the dissertation proposal.

(2) In the first two semesters, students are automatically registered for mandatory courses. If the chosen track also includes mandatory elective and elective courses in the first two semesters, students must ensure they register for courses.

(3) Students must ensure they independently register for all courses from the third semester onwards.

(4) Students are to register by the deadlines set by the CDSB administration. The CDSB administration may extend the registration period (late registration). Students may withdraw from a course once the registration period has closed and before the first third of courses of the semester have taken place. In derogation from sentence 3, the independent withdrawal from a course may be done up until four days prior to the beginning of the respective course, if a course comprises less than four units (block course). Once the withdrawal period has closed, registration for an examination attempt is binding.

(5) If students' de-registration or absence is approved or in case students fail an examination attempt, it is mandatory for them to register for the next possible examination date, provided that they are eligible for a further examination attempt. Should the next examination date be scheduled in a different semester, the student is responsible for registering for the examination.

#### Section 23 Types and Forms of Coursework and Examinations

(1) Examinations and coursework are described as follows:

- 1. Examinations as defined in these Study Regulations are individual tasks that are assessed by the examiner with a grade in line with section 26 subsection 2.
- 2. Coursework as defined in these Study Regulations is an individual task that is assessed by the examiner as either "passed" or "failed".
- (2) The types and forms of examinations are usually:

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1. written tasks in the form of exams, term papers, essays, projects, simulations/statistical analysis, written reports, take-home exams;

2. oral tasks in the form of oral exams, presentations, discussions and oral participation.

The dissertation proposal is considered a written piece of coursework, and adequate attendance with written and oral participation is considered practical coursework.

## Section 24 Oral Examinations

(1) Oral examinations are usually conducted by an examiner as an individual assessment; as a rule, oral examinations must last at least 10 and no more than 90 minutes per candidate. In exceptional cases, oral examinations can be conducted as a group assessment; it must be ensured that each candidate is assessed for at least 10 minutes and no more than 90 minutes. The decision regarding sentence 2 lies with the examiner.

(2) If an oral examination is the last available attempt at an examination for a student, they can submit a written request asking for the presence of a competent observer in line with section 19 subsection 1(2). The request is to be submitted to the admission and examination committee in due time before the examination in question begins.

(3) Minutes from the examination (Ergebnisprotokoll) are to be taken during the main course of the examination discussion. The result from this examination, which is to be given to the student immediately after its completion, is to be recorded in the minutes. The minutes are to be signed by the examiner, the secretary and, in accordance with subsection 2, by the observer, and to be put on file.

## Section 25 Written Examinations

(1) Written examinations must last at least 45 and no more than 120 minutes.

(2) As a rule, written examinations must not be conducted in the form of multiple-choice examinations. In exceptional cases with valid reasons, written examinations may be conducted completely or in part as multiple-choice examinations. Should an examination be conducted as multiple-choice throughout, the tasks must allow for reliable examination results. When designing the examination, the examiner must determine which answers are accepted as correct and how the scoring system works. If, during the assessment of the examination, it turns out that single exercises do not lead to reliable results, they must not be considered for the calculation of the examination's result. The minimum passing score is to be adjusted accordingly; lowering the passing score must not have negative implications for candidates. The examination is passed if students achieve at least the minimum passing score determined before the exam; if students do not achieve the minimum passing score, they might still pass the exam provided their performance was good enough to be among the set minimum rate of students that will pass the exam regardless of the results (pass rate; pass rate + failure rate = 100%). If the examination is only partly multiple-choice, the regulations of this section apply to that part respectively.

(3) Each written examination must be recorded in the minutes by the examination supervisor. The minutes have to be signed and filed unless the type of examination is not suitable for minutes.

(4) According to the regulations of the Business School, the admission and examination committee and examiners are allowed to use software recommended by the school to detect plagiarism in term papers and similar written works. For the grading of their work, students must submit a digital data file and a hard copy of their work to the examiners. In accordance with section 3 subsection 6 of the Data Protection Act of the Land of Baden-Württemberg, the work must be anonymized before using the plagiarism software. When submitting coursework as defined in sentence 1, students must submit the following signed declaration:

"I hereby declare that the paper presented is my own work and that I have not called upon the help of a third party except otherwise indicated. In addition, I confirm that neither I nor anybody else has submitted this

paper or parts of it to obtain credits elsewhere before. I have clearly marked and acknowledged all quotations or references that have been taken from the works of others. All secondary literature and other sources are marked and listed in the bibliography. The same applies to all charts, diagrams and illustrations as well as to all Internet resources. Moreover, I consent to my paper being electronically stored and sent anonymously in order to be checked for plagiarism. I am aware that if this declaration is not made, the paper may not be graded."

#### Section 25a – Participation in Courses

- (1) In discussion-based courses with a maximum number of 30 participants and in courses intended to teach practical skills, active participation can be defined as coursework according to section 21 subsection 1 in connection with section 23, if this supports the learning outcome of the course. The examiner will grade participation with "passed" if the student's contributions meet the expectations set by the learning outcome as stipulated in the course catalog actively and without significant limitations (successful participation). This evaluation of the student's achievements is based on the overall picture of all contributions of the student regardless of their nature (oral, written, practical or a combination of these).
- (2) Successful participation is presumed if the student has attended at least 80 % of teaching hours. If the student has attended less than 80 % of teaching hours, it is presumed that they did not successfully participate in the course regardless of the reasons for their absence. The sum of the teaching hours is calculated in accordance with the course catalog; if teaching hours are canceled during the semester and not made up for, the sum of the teaching hours serving as a basis for the calculation of successful participation is reduced accordingly. The result of these calculations is calculated to one decimal place and rounded to full hours. In individual cases, these presumptions can be refuted by way of providing an overview of the student's contributions. If the student has not participated successfully, they can formally request the examiner to determine which further contributions they are to make in addition to attendance, provided that these contributions may still lead to a successful participation of the student.
- (3) If the student has attended less than 60 % of the teaching hours, successful participation is ruled out regardless of the reasons for the student's absence. If in such a case the student consults their examiner and the examiner considers successful participation still possible, the refutation of this presumption as well as the determination of the further contributions to be made in addition to participation requires the approval of the competent chair of the admission and examination committee.

#### Section 26 Assessment of Examinations; Calculation of Grades

(1) According to section 23 subsection 1, the grades for individual examinations and coursework are determined by the respective examiner. Assessment is to be completed within 6 weeks.

(2) The following grades may be assigned:

1.0 = very good ("sehr gut") = an excellent performance;
2.0 = good ("gut") = a performance which substantially exceeds the average requirements;
3.0 = satisfactory ("befriedigend") = a performance corresponding to the average requirements;

4.0 =fair ("ausreichend") = a performance which, in spite of its flaws, suffices to meet the requirements;

5.0 = failed ("nicht ausreichend") = a performance which does not meet the requirements due to considerable flaws.

Grades may be differentiated by adding or subtracting .3. The grades 0.7, 4.3, 4.7 and 5.3 must not be assigned.

(3) If an examination comprises only one component, the overall examination grade equals the grade of the component.

(4) If an examination comprises several components, the overall examination grade equals the grade closest to the weighted average grade calculated using the grades of the components. The weighted average grade is calculated to one decimal place; all further decimal places are excluded without rounding. The examination grades according to their weighted average are:

1.0 up to and including 1.1 = 1.0from 1.1 up to and including 1.5 = 1.3from 1.5 up to and including 1.8 = 1.7from 1.8 up to and including 2.1 = 2.0from 2.1 up to and including 2.5 = 2.3from 2.5 up to and including 2.8 = 2.7from 2.8 up to and including 3.1 = 3.0from 3.1 up to and including 3.5 = 3.3from 3.5 up to and including 3.8 = 3.7from 3.8 up to and including 4.0 = 4.0

If the grade calculated in accordance with sentences 1 and 2 equals 4.1 or worse, the grade 5.0, "failed", is awarded. The examiner determines the weighting of individual examination components for the calculation of the examination grade, and provides details of this in a suitable manner at the beginning of the course.

(5) The course grade equals the examination grade.

#### Section 27 Passing Examinations and Courses, Obtaining ECTS Credits

(1) An examination comprising only one component is passed where the grade 4.0, "fair", or better is awarded.

(2) An examination comprising several components is passed if the examination grade calculated in line with section 26 subsection 4 equals 4.0, "fair", or better.

(3) A course is passed if the respective examination is passed.

(4) The course examination must be passed for ECTS credits to be awarded.

#### Section 28 Failing and Retaking Examinations; Failing the Final Examination Attempt

(1) An examination comprising only one component is not passed if the component is graded 5.0, i.e. "failed", or coursework is graded "failed". An examination comprising several components is not passed if the examination grade calculated in line with section 26 subsection 4 equals 5.0, "failed".

(2) Failed examinations may generally be retaken once. If the second examination attempt is not successful (re-sit examination), the student can take a second re-sit examination on two occasions at the most during their doctoral program (extra chance). This also applies if an application to change track is approved.

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(3) When retaking an examination consisting of several components, all examination components are to be retaken.

- (4) The failure of an examination is final if the last available attempt at the examination was not passed.
- (5) It is not possible to retake an examination that has already been passed.

## Section 29 Breaches of Procedure

(1) The admission and examination committee may remedy disturbances of the examination procedure or other breaches of procedure by virtue of office or upon request from a student by deciding on appropriate measures or orders. In particular, the admission and examination committee may order that the examination be retaken by all or by individual students or, in case the principle of equal opportunities was violated, grant an extension or impose another appropriate measure of compensation.

(2) Any disturbances are to be reported immediately by the affected student during a written or oral examination:

- 1. in case of a written examination to the supervisor,
- 2. in case of an oral examination to the examiner and
- 3. in case of any other type of examination to the responsible examiner.

Any other kinds of breaches of procedure are to be reported by the affected student in due time as soon as the student acknowledges a particular breach of procedure. The reports according to sentences 1 and 2 are to be entered into the examination minutes. If the disturbances of the examination procedure or any other kind of breaches of procedure relevant to the evaluation of the respective examination are not reported in due time, they are deemed insignificant.

(3) If the admission and examination committee did not take measures of compensation in accordance with subsection 1 for a disturbance that occurred during an examination and was reported without delay or for other breaches of procedure, or those measures were inadequate, the student must address their request for the necessary measures of compensation to the admission and examination committee in writing immediately after the examination. If the examination consisted of several parts, the request must be made immediately after the relevant part of the examination. The request must not contain any conditions. If the disturbances of the examination procedure or any other kind of breaches of procedure relevant to the evaluation of the respective examination are not reported in due time, they are deemed insignificant.

#### Section 30 Access to Examination Records

(1) Provided that the examination papers have not been returned to the respective student, they must be granted access to their written examinations upon written request submitted within an appropriate period of time. This includes dissertation proposals, the examiner's assessment (along with their comments if relevant for the type of examination), and the minutes of each examination.

(2) The request has to be submitted to CDSB administration within one year of having received the result of the respective examination. The authority that permits access to examination records (the chair or CDSB administration) determines when and where this is possible.

## Section 31 Extension of Examination Deadlines

(1) The examination deadlines as well as the deadlines to complete coursework are to be extended by the admission and examination committee upon written request from a student, which must be submitted in due

time, if the respective student is in need of an extension due to special conditions they are not responsible for. The examination committee grants individual extensions based on case by case decisions.

(2) In particular, this applies to students

- 1. with children, or
- 2. with a relative in need of care within the meaning of section 7 subsection 3 of the Caregiver Leave Act (PflegeZG), and
  - for students
- 3. with a disability, or
- 4. with a chronic illness

if the situation resulting from the aforementioned special conditions requires an extension of the examination deadlines. The same applies to students who are eligible for periods of protection in accordance with section 3 subsection 1 and 2 of the Maternity Protection Act (MuSchG).

(3) A request in accordance with subsection 1 must be promptly submitted as soon as the student is aware of the circumstances demanding an extension of examination deadlines. If the request is not made in due time in accordance with sentence 1, the extension is only to be granted if additional requirements according to section 32 of the Administrative Procedure Act of Baden-Württemberg (LVwVfG) are met.

(4) The student requesting the extension is responsible for producing adequate proof. If there are significant changes to the personal situation of the student, particularly any changes that would result in a lapse of entitlement to the extension, the student is obliged to inform the admission and examination committee without delay.

(5) The extension of deadlines to take examinations, re-sit examinations or complete coursework must not exceed a total of two semesters in any case. This applies provided that there are no legal regulations indicating otherwise.

(6) Deadlines for term papers or dissertation proposals remain in effect and are not covered by the above listed subsections. The option of requesting disadvantage compensation in accordance with section 32 remains unaffected.

(7) When calculating the examination deadlines, section 32 subsection 6 LHG must be taken into consideration.

## Section 32 Disadvantage Compensation

(1) If students, as a result of a special condition or situation within the meaning of section 31 subsection 2, cannot take the respective examination or complete a piece of coursework, in particular due to the form of examination, they can request disadvantage compensation. Students are obliged to submit the request for disadvantage compensation in due time and in writing. In coordination with the respective examiners, the admission and examination committee grants the appropriate disadvantage compensation in order to adhere to the principle of equal opportunities. Disabled students or students with a chronic illness must submit their request for disadvantage compensation to the commissioner and counselor for disabled students and students with chronic illnesses. The admission and examination committee is obliged to take the recommendation of the commissioner and counselor for disabled students with chronic illnesses into account in their decision making process.

(2) A request in accordance with subsection 1 is to be submitted in due time before beginning the relevant coursework or examination. If the request is not made in due time, the extension is only to be granted if additional requirements according to section 32 of the Administrative Procedure Act of Baden-Württemberg (LVwVfG) are met. If students fail to submit the request for disadvantage compensation in due time, in

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accordance with sentences 1 or 2, the special circumstances will not be considered for the evaluation of the respective coursework or examination. The possibility to withdraw or de-register from an examination or piece of coursework with a valid reason remains in effect.

(3) It is the student's responsibility to provide sufficient proof of their special circumstances upon filing the request for disadvantage compensation. If there are significant changes to the special circumstances of the student before or during the claim for disadvantage compensation, particularly any changes that would result in a lapse of entitlement to disadvantage compensation, the student is obliged to inform the admission and examination committee without delay and in writing.

## Section 33 De-registration and Absence

(1) The relevant reasons for de-registration or absence, and the relevant proof, must be submitted in writing to the CDSB administration immediately; the admission and examination committee is responsible for making the decisions. If an examination comprises several components, a request as outlined in sentence 1 can only be submitted for the course examination as a whole.

(2) If de-registration is approved, the examination will be deemed not taken. If the request is rejected, the examination in question is graded 5.0, "failed". Sentence 2 applies if a written component is not submitted by the student in due time.

(3) If a student de-registers or is absent due to an illness, the medical certificate that is submitted is to include the medical diagnosis which confirms that the student is not able to take the examination.

(4) It is not possible to assert a valid reason if a student took an examination whilst being aware of an illness or on the basis of negligent lack of knowledge of an illness. In particular, the criteria for negligent lack of knowledge are met if symptoms of health problems were not taken care of as soon as possible.

(5) Should a student not be able to take a compulsory examination for which they are registered due to a period of study at a university abroad, this, in particular, will be recognized as a valid reason.

(6) De-registration is ruled out if the examination result has been published, unless valid proof could not provided earlier by the student due to reasons beyond their control.

## Section 34 Certificate

(1) Following completion of the doctoral dissertation, students receive a certificate confirming successful participation in the doctoral program in business at the CDSB which is signed and issued by the CDSB administration. All completed courses and examinations, the grades and number of ECTS credits obtained are stated on the certificate.

(2) The certificate serves as proof of successful participation in a doctoral program as defined in the regulations and procedures governing the doctoral dissertation and is to be included with the written request to obtain a doctoral degree.

## Section 35 Cheating and other Misconduct

(1) If a student manipulates or tries to manipulate their examination by cheating or using unauthorized resources or by influencing the examiner or supervisor in their or a third person's favor, the respective examination or further examinations may be graded "failed" or the student may be excluded from the examination depending on the severity of violation. In especially severe cases, the student is to be excluded without the option to retake the examination. It is also considered cheating if coursework or examinations contain quotations or references from the works of others which have not been indicated as such by the student.

(2) If a student tries to have coursework and/or examinations completed abroad recognized on the basis of false information, the coursework or examinations they are to substitute are graded "failed". In case of mandatory courses, the coursework or examinations to be substituted must be submitted or taken on the next possible date at the University of Mannheim.

(3) A student who violates the examination regulations severely, in particular, if they disturb the proper course of an examination, may be excluded from the examination by the examiner or the supervisor. In such cases, the relevant coursework or examination is graded "failed". In serious cases, the admission and examination committee may exclude the candidate from taking further examinations.

## **VI. Final Provisions**

#### Section 36 Commencement; Scope; Transitional Regulations

(1) This amendment to the Study Regulations becomes effective on 1 August 2022.

(2) The regulations in these Study Regulations apply to all students who begin

their doctoral program in business at the CDSB from the fall semester 2022/2023 onwards.

#### Approved and issued:

Mannheim, 10 June 2022

Professor Dr. Thomas Puhl President

# Annex: Course stage

## List of Abbreviations:

ACC:	Accounting
E:	Economics
CDSB:	Center for Doctoral Studies in Business
CDSE:	Center for Doctoral Studies in Economics
CDSS:	Center for Doctoral Studies in Social and Behavioral Sciences
FIN:	Finance
FSS:	Spring semester
GESS:	Graduate School of Economic and Social Sciences
HWS:	Fall semester
IS:	Information Systems
MAN:	Management
MKT:	Marketing
OPM:	Operations Management
P:	Mandatory course
TAX:	Taxation
W:	Elective course
WP:	Mandatory elective course

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## A. Accounting Track

## I. General Information

#### 1. First and second semester:

a. Coursework for the following mandatory courses must be completed: E 700, E 701, E 703, ACC 903,

ACC 904, ACC / TAX 916, TAX 802.

A minimum of five of these courses, amounting to at least 32 ECTS credits, is to be passed during the first two semesters.

- b. Coursework for the mandatory courses Area Seminar and Brown Bag Seminar must be passed (each 1 ECTS credit).
- c. The dissertation proposal must be passed (12 ECTS credits).

#### 2. From the third semester onwards:

- a. Coursework for the further mandatory courses (incl. Area Seminar and Brown Bag Seminar) must be passed (at least 11 ECTS credits).
- b. Coursework for the mandatory elective courses must be passed and a minimum of 5 ECTS credits obtained.
- c. Coursework for the elective courses must be passed and a minimum of 12 ECTS credits obtained.
- d. The Area Seminar and the Brown Bag Seminar must be passed by the time of handing in the dissertation. For each new academic year the amount of ECTS credits required for mandatory courses increases by two ECTS credits.

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#### II. Semester/Course Overview

First semest	er	Course		Coursework (Composition and Type)	ECTS credits	30	
fall	Р	E 700	Mathematics for Economists	1	6		
	Р	E 701	Advanced Microeconomics I (for Business)	Three pieces of coursework (written); two examinations (120 minutes each) and term paper	8		
	Р	Е 703	Advanced Econometrics I (for Business)	Four pieces of coursework (written); Exam (120 min.) and three term papers	8		
	Р	ACC 910	Area Seminar	One piece of coursework (com- bined): Participation	$(1)^2$		
	Р	ACC 920	Brown Bag Seminar	One piece of coursework (combined): Participation	$(1)^{3}$		
	Р	ACC/ TAX 916	Applied Econometrics I	Two pieces of coursework (oral): Oral examination (10 min.) and oral participation	8		
	Maxir	num numl	per of ECTS credits to be obtained	for mandatory courses		30	
Second semeste		Course		Coursework (Composition and Type)	ECTS credits	32	
spring	Р	ACC 903	Empirical Accounting Research I: (Research Methods)	Two pieces of coursework (oral and written): Presentation and written exam (90 min.)	6		
	Р	ACC 904	Empirical Accounting Research II: (Causal Inference)	Two pieces of coursework (oral and written): Presentation and written exam (90 min.)	6		
	Р	ACC 910	Area Seminar	One piece of coursework (com- bined):Participation	1		
	Р	ACC 920	Brown Bag Seminar	One piece of coursework (combined):Participation	1		
	Р	TAX 802	Applied Taxation Research I: Foundations and Core Methods	One piece of coursework (written) and/or two pieces of coursework (oral): Essay and/or presentation and oral participation	6		
		Aaximum number of ECTS credits to be obtained for mandatory courses					
			per of ECTS credits to be obtained assertation Proposal	for mandatory courses		20	

sensetion in the sensetion is a senset senset is a senset senset senset is a senset sense	From the state of		Course		Coursework (Composition and Type)	ECTS credits	min.28
fall         P         ACC 910         Area Seminar         One piece of coursework (combined): participation         min(1) <sup>2</sup> min(1) <sup>2</sup> P         ACC 920         Brown Bag Seminar         One piece of coursework (combined): participation         min(1) <sup>3</sup> Min(1) <sup>3</sup> p         ACC 920         Brown Bag Seminar         One piece of coursework (written): Essay         Min(1) <sup>3</sup> Min(1) <sup>3</sup> p         ACC 910         Area Seminar         One piece of coursework (combined): Participation         Min(1) <sup>3</sup> Min(1) <sup>3</sup> p         ACC 910         Area Seminar         One piece of coursework (combined): Participation         Min(1) <sup>4</sup> Min(1) <sup>4</sup> MI         ACC 920         Brown Bag Seminar         One piece of coursework (combined): Participation         Min(1) <sup>4</sup> Min(1) <sup>4</sup> MI         Min(1) <sup>4</sup> Min(1) <sup>4</sup> Min(1) <sup>4</sup> Min(1) <sup>4</sup> Min(1) <sup>4</sup> fall or spring         MP         ACC 900         Brown Bag Seminar         One piece of coursework (combined): Participation         Min(1) <sup>4</sup> Min(1) <sup>4</sup> fall or spring         MP         Gourses from the doctoral pro- grams at the CDSE <sup>3</sup> and CDSS <sup>6</sup> Min(1) <sup>4</sup> Min(1) <sup>4</sup> fall or spring         MP         AcC 902         A	semeste			Academic Writing Course	(one written, one oral):		
	fall	Р		Area Seminar	One piece of coursework (combined):	$\min(1)^2$	
PFIN 803Corporate FinanceOne piece of coursework (written): Essay6PACC 910Area SeminarOne piece of coursework (combined): Participationmin.1PACC 920Brown Bag SeminarOne piece of coursework (combined): Participationmin.1Minimum number of ECTS credits for mandatory coursesMin.1min.1fall or springWPBridge Course4MIWPBridge Course*fall or springWPCourses from the doctoral pro- grams at the CDSE' and CDSs'65.6Minimum number of ECTS credits to be obtained for mandatory elective coursesmin.5Minimum number of ECTS credits to be obtained for mandatory elective coursesmin.5Minimum number of ECTS credits to be obtained for mandatory elective coursesmin.5Minimum number of ECTS credits to be obtained for mandatory elective coursesmin.5Minimum number of ECTS credits to be obtained for mandatory elective coursesmin.5Minimum number of ECTS credits to be obtained for mandatory elective coursesmin.5Minimum number of ECTS credits to be obtained for mandatory elective coursework (oral): Presentation and oral exam (30) min.15Minimum number of ECTS credits to be obtained for mandatory elective coursework (oral): Pare replicationTwo pieces of coursework (oral): Presentation and oral exam (30) min.1fall or springNACC 921Advanced Data Science Lab II (Network Science)Two pieces of coursework (one written, one oral): Essay take-home exam Essay take-		Р		Brown Bag Seminar	One piece of coursework (combined):	$\min(1)^3$	
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		Р		Brown Bag Seminar	One piece of coursework (combined):	min.1	
fall or springWPBridge Course5WPCourses from the doctoral pro- grams at the CDSE5 and CDSS6 $5.6$ min. 5Minimum number of ECTS credits to be obtained for mandatory elective coursesmiMu $ACC$ 905Applied Methods & Tools in Empirical Accounting Research (Paper Replication)Two pieces of coursework (oral): 	Minim	ım num	ber of EC	CTS credits for mandatory courses			min.11
	C 11	WP		Bridge Course	4	5	
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MatrixACC 905Applied Methods & Tools in Empirical Accounting Research (Paper Replication)(oral): Presentation and oral exam (30 min.)5WE 801Advanced Microeconomics II15WIS 808Advanced Data Science Lab I (Network Science)Two pieces of coursework (one written, one oral): Essay and presentation6wACC 921Topics in Analytical Accounting ResearchOne piece of coursework (writ- ten): Essay, take-home exam8springWIS 809Advanced Data Science Lab II (Text Mining)Two pieces of coursework (one written, one oral): Essay and presentation6fall or springWIS 809Courses from the doctoral programs at the CDSB7, CDSE5 and CDSS65.6.7Image: Course of cou	Minim	ım num	ber of EC	CTS credits to be obtained for man	datory elective courses		min.5
W       E 801       Advanced Microeconomics II       1       5         W       IS 808       Advanced Data Science Lab I (Network Science)       Two pieces of coursework (one written, one oral): Essay and presentation       6         w       ACC 921       Topics in Analytical Accounting Research       One piece of coursework (writ- ten): Essay, take-home exam       8         w       IS 809       Advanced Data Science Lab II (Text Mining)       Two pieces of coursework (one written, one oral): Essay and presentation       6         fall or spring       W       IS 809       Courses from the doctoral programs at the CDSB <sup>7</sup> , CDSE <sup>5</sup> and CDSS <sup>6</sup> 5,6,7       6		W		Empirical Accounting Research	(oral): Presentation and oral exam (30	5	
W       IS 808       Advanced Data Science Lab I (Network Science)       written, one oral): Essay and presentation       6         written, one oral):       0ne piece of coursework (writ- ten): Essay, take-home exam       8         written, one oral):       0ne piece of coursework (writ- ten): Essay, take-home exam       8         written, one oral):       0ne piece of coursework (writ- ten): Essay, take-home exam       8         written, one oral):       0ne piece of coursework (one written, one oral):       6         fall or spring       W       IS 809       Advanced Data Science Lab II (Text Mining)       Two pieces of coursework (one written, one oral):       6         fall or spring       W       Courses from the doctoral programs at the CDSB <sup>7</sup> , CDSE <sup>5</sup> and CDSS <sup>6</sup> 5,6,7       Image: Course of co	fall	W	E 801	Advanced Microeconomics II	1	5	
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W     IS 809     Advanced Data Science Lab II (Text Mining)     written, one oral): Essay and presentation     6       fall or spring     W     Courses from the doctoral programs at the CDSB <sup>7</sup> , CDSE <sup>5</sup> and CDSS <sup>6</sup> 5,6,7     6		W			One piece of coursework (writ- ten): Essay, take-home exam	8	
fall or spring     W     Programs at the CDSB <sup>7</sup> , CDSE <sup>5</sup> and CDSS <sup>6</sup>	spring	W	IS 809		written, one oral):	6	
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Minimum number of ECTS credits to be obtained for elective courses mi	Minim	ım num	ber of EC	CTS credits to be obtained for elect	ive courses		min. 12

<sup>1</sup> The examination belonging to this course is laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim.

<sup>2</sup> The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>3</sup> The Brown Bag Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>4</sup> The course available and its corresponding coursework is laid out in the course catalog of the Graduate School of Economic and Social Sciences.

<sup>5</sup>The courses available, the corresponding coursework and the number of ECTS credits can be found in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim in combination with the current version of the CDSE's course catalog.

<sup>6</sup>The courses available, the corresponding coursework and the number of ECTS credits are laid out in the course catalog of the doctoral program in Social Sciences at the CDSS in combination with the joint Examination Regulations of the degree program Master of Arts (M.A.) in Political Science and Master of Arts (M.A.) in Sociology of the School of Social Sciences of the University of Mannheim or the joint Examination Regulations for the Master of Science (M.Sc.) in Psychology of the School of Social Sciences of the University of Mannheim in their current version.

<sup>7</sup> The courses available, the corresponding coursework and the number of ECTS credits can be found in the semester and course overview for the track.

#### **B.** Finance Track

#### I. General Information

#### 1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 700, E 701, E 703, FIN 620, FIN 801, FIN 803, FIN 804, FIN 901.
  A minimum of six of these courses, amounting to at least 34 ECTS credits, is to be passed during the first two semesters.
- b. Coursework for mandatory Area Seminars must be passed (1 ECTS credit).
- c. The dissertation proposal must be passed (12 ECTS credits).

#### 2. From the third semester onwards:

- a. Coursework for mandatory courses (incl. Area Seminars) must be passed (at least 10 ECTS credits).
- b. Coursework for the mandatory elective courses must be passed and a minimum of 9 ECTS credits obtained.
- c. Coursework for the elective courses must be passed and a minimum of 12 ECTS credits obtained.
- d. The Area Seminar must be passed by the time of handing in the dissertation. For each new academic year the amount of ECTS credits required in mandatory courses increases by one ECTS credit.

#### II. Semester/Course Overview

First semeste	r	Course		Coursework (Composition and Type)	ECTS cred- its	30
fall	Р	E 700	Mathematics for Economists	1	6	
	Р	E 701	Advanced Microeconomics I (for Business)	Three pieces of coursework (writ- ten); two examinations (120 minutes each) and term paper	8	
	Р	E 703	Advanced Econometrics I (for Business)	Four pieces of coursework (writ- ten); Exam (120 min.) and three term papers	8	
	Р	FIN 801	Asset Pricing	Three pieces of coursework (two written, one oral): Exam (60 min.), essay and presentation	8	
	Р	FIN 910	Area Seminar	One piece of coursework (com- bined): Participation	$(1)^2$	
	Maxi	mum nu	mber of ECTS credits to be obtain	ed for mandatory courses		30
Second semester	r	Course		Coursework (Composition and Type)	ECTS cred- its	33
spring	Р	FIN 803	Corporate Finance	One piece of coursework (writ- ten): Take-home exam	6	
	Р	FIN 804	Econometrics of Financial Mar- kets	Two pieces of coursework (one written, one oral): Essay and presentation	6	
	Р	FIN 620	Behavioral Finance	One piece of coursework (writ- ten): exam (60 min.)	6	
	Р	FIN 901	Behavioral Finance	One piece of coursework (oral): presentation	2	
	Р	FIN 910	Area Seminar	One piece of coursework (com- bined): Participation	1	
		Maximum number of ECTS credits to be obtained for mandatory courses				
	Maxi	mum nu	mber of ECTS credits to be obtain	ed for mandatory courses		21

From the third semester		Cours	e	Coursework (Composition and Type)	ECTS credits	min.27
fall	Р		Academic Writing Course	Two pieces of coursework (one written, one oral): Essay and oral participation	3	
Iall	Р	FIN 910	Area Seminar	One piece of coursework (com- bined): Participation	$\min(1)^2$	
	Р	FIN 910	Area Seminar	One piece of coursework (com- bined): Participation	min.1	
spring	Р		At least one Focus Research Semi- nar Corporate Governance Corporate Finance Asset Management Financial Markets Financial Institutions	One piece of coursework (oral): presentation	6	
Minimur	n nu	mber of	ECTS credits for mandatory course	'S		min.10
fall or	W P		Bridge Course	3	5	
spring	W P		Course from the doctoral programs at the CDSE <sup>4</sup> and CDSS <sup>5</sup>	4, 5	min. 5	
Minimur	n nu	mber of	ECTS credits to be obtained for ma	ndatory elective courses		min.5
fall	W	IS 808	Advanced Data Science Lab I (Network Science)	Two pieces of coursework (one written, one oral): Essay and presentation	6	
spring	W	IS 809	Advanced Data Science Lab II (Text Mining)	Two pieces of coursework (one written, one oral): Essay and presentation	6	
fall or			Courses from the doctoral	2, 3, 4		
spring	W		programs at the CDSB <sup>6</sup> , CDSE <sup>4</sup> or CDSS <sup>5</sup>			
Minimur	n nu	mber of	ECTS credits to be obtained from e	lective courses		min.12

<sup>1</sup> The examination belonging to this course is laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim.

<sup>2</sup> The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>3</sup> The course available and its corresponding coursework is laid out in the course catalog of the Graduate School of Economic and Social Sciences.

<sup>4</sup>The courses available, the corresponding coursework and the number of ECTS credits are laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim in combination with the current version of the CDSE's course catalog.

<sup>5</sup>The courses available, the corresponding coursework and the number of ECTS credits are laid out in the course catalog of the doctoral program in Social Sciences at the CDSS in combination with the joint Examination Regulations of the degree program Master of Arts (M.A.) in Political Science and Master of Arts (M.A.) in Sociology of the School of Social Sciences of the University of Mannheim or the joint Examination Regulations for the Master of Science (M.Sc.) in Psychology of the School of Social Sciences of the University of Mannheim in their current version.

<sup>6</sup> The courses available, the corresponding coursework and number of ECTS credits can be found in this attachment under the semester and course overview for the track.

## C. Information Systems Track

## I. General Information

#### 1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: IS 801, IS 901, IS 903, IS 807. The coursework for the elective courses (at least 12 ECTS credits) is to be passed.
  A minimum of five of the courses named in sentences 1 and 2, amounting to at least 36 ECTS credits, is to be passed during the first two semesters. At least 3 of these courses must be mandatory courses.
- b. Coursework for mandatory Area Seminars must be passed (1 ECTS credit).
- c. The dissertation proposal must be passed (12 ECTS credits).

## 2. From the third semester onwards:

- a. Coursework for further mandatory courses (incl. Area Seminars) must be passed (at least 4 ECTS credits).
- b. Coursework for the mandatory elective courses chosen must be passed and a minimum of 5 ECTS credits obtained.
- c. Coursework for the elective courses chosen must be passed and a minimum of 23 ECTS credits obtained.
- d. The Area Seminar must be passed by the time of handing in the dissertation. For each new academic year the amount of ECTS credits required in mandatory courses increases by one ECTS credits.

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## II. Semester/Course Overview

First semeste	er	Course	2	Coursework (Composition and Type)	ECTS cred- its	min.28
fall	Р	IS 801	Design Science Research	Three pieces of coursework (one written, two oral): Term paper, presentation and dis- cussion	8	
	Р	IS 901	Epistemological Foundations	Three pieces of coursework (one written, two oral): Term paper, presentation and dis- cussion	8	
	Р	IS 910	Area Seminar	One piece of coursework (com- bined): Participation	$(1)^{1}$	
	Maxi	mum nu	mber of ECTS credits to be obtained	l from mandatory courses		16
	W	IS 808	Advanced Data Science Lab I (Net- work Science)	Two pieces of coursework (one written, one oral): Essay and presentation	6	
	W		Courses from the doctoral programs at the CDSB <sup>2</sup> , CDSE <sup>3</sup> or CDSS <sup>4</sup>	2, 3, 4	min.6	
	Mir	nimum n	umber of ECTS credits to be obtaine	ed from elective courses		min.12
Second semeste		Course		Coursework (Composition and Type)	ECTS cred- its	30
spring	Р	IS 807	Designing Qualitative Research Projects	Three pieces of coursework (one written, two oral): Term paper, presentation and dis- cussion	9	
	Р	IS 903	Information Systems Theories	Three pieces of coursework (one written, two oral): Term paper, presentation and dis- cussion	8	
	Р	IS 910	Area Seminar	One piece of coursework (com- bined): Participation	1	
	Maxi	mum nu	mber of ECTS credits to be obtained	I from mandatory courses		18
	ECTS	S credits	Dissertation Proposal			12

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From the formation of t		Course		Coursework (Composition and Type)	ECTS cred- its	min.32
fall	Р		Academic Writing Course	Two pieces of coursework (one written, one oral): Essay and oral participation	3	
1411	Р	IS 910	Area Seminar	One piece of coursework (com- bined): Participation	$\min_{2}(1)$	
spring	Р	IS 910	Area Seminar	One piece of coursework (com- bined): Participation	min.1	
Minim	ım nu	mber of E	CTS credits for mandatory courses			min.4
fall or	WP		Bridge Course	5	5	
spring	fall or WP		Course from the doctoral programs at the CDSE <sup>3</sup> and CDSS <sup>4</sup>	3,4	min.5	
Minimu	ım nu	mber of E	CTS credits to be obtained from ma	andatory elective courses		min.5
spring	W	IS 809	Advanced Data Science Lab II (Text Mining)	Two pieces of coursework (one written, one oral): Essay and presentation	6	
fall or spring	W		Courses from the doctoral programs at the CDSB <sup>2</sup> , CDSE <sup>3</sup> or CDSS <sup>4</sup>	2, 3, 4	min. 17	
Minim	ım nu	mber of E	CTS credits to be obtained from ele	ctive courses		min.23

<sup>1</sup> The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>2</sup> The courses available, the corresponding coursework and number of ECTS credits can be found in this attachment under the semester and course overview for the track.

<sup>3</sup> The courses available, the corresponding coursework and the number of ECTS credits are laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim in combination with the current version of the CDSE's course catalog.

<sup>4</sup>The courses available, the corresponding coursework and the number of ECTS credits are laid out in the course catalog of the doctoral program in Social Sciences at the CDSS in combination with the joint Examination Regulations of the degree program Master of Arts (M.A.) in Political Science and Master of Arts (M.A.) in Sociology of the School of Social Sciences of the University of Mannheim or the joint Examination Regulations for the Master of Science (M.Sc.) in Psychology of the School of Social Sciences of the University of Mannheim in their current version.

<sup>5</sup> The course available and its corresponding coursework is laid out in the course catalog of the Graduate School of Economic and Social Sciences.

## D. Management Track

#### I. General Information

#### 1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: MAN 802, MAN 805, MAN 806, MAN 801, MAN 804, MAN 807. Coursework for the elective courses chosen (at least 12 ECTS credits) must also be passed in the fall semester.
  A minimum of six of the courses named in sentences 1 and 2, amounting to at least 36 ECTS credits, is to be passed during the first two semesters. At least five of these courses must be mandatory courses.
- b. Coursework for mandatory Area Seminars must be passed (1 ECTS credit).
- c. The dissertation proposal must be passed (12 ECTS credits).

#### 2. From the third semester onwards:

- a. Examinations for further mandatory courses (incl. Area Seminars) must be passed (at least 4 ECTS credits).
- b. Examinations for the mandatory elective courses must be passed and a minimum of 5 ECTS credits obtained.
- c. Examinations for the elective courses must be passed and a minimum of 21 ECTS credits obtained.
- d. The Area Seminar must be passed by the time of handing in the dissertation. For each new academic year the amount of ECTS credits required in mandatory courses increases by one ECTS credit.

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#### II. Semester/Course Overview

First se ter	mes-	Cours	e	Coursework (Composition and Type)	ECTS credits	min. <b>30</b>
fall	Р	MAN 802	Fundamentals of Non-Profit Man- agement Science	One piece of coursework (oral): Presentation	6	
	Р	MAN 805	Applied Methods in Management Research	Two pieces of coursework (oral): Presentation and oral exam (20 min.)	6	
	Р	MAN 806	Advances in Organization and In- novation Research	Two pieces of coursework (oral): Presentation and discussion	6	
	Р	MAN 910	Area Seminar	One piece of coursework (com- bined): Participation	$(1)^{1}$	
	Maxi	imum nu	mber of ECTS credits to be obtain	•		18
	W		Courses from the doctoral programs at the CDSB <sup>2</sup> , CDSE <sup>3</sup> or CDSS <sup>4</sup>	2, 3, 4	min. 12	
	Mini	mum nu	mber of ECTS credits to be obtained	ed from elective courses		min.12
Second mester	se-	Cou	ırse	Coursework (Composition and Type)	ECTS credits	31
spring	Р	MAN 801	Advances in Entrepreneurship and Management Research	Two pieces of coursework (oral and written): Presentation and essay	6	
	Р	MAN 804	Advances in Strategic Manage- ment	Two pieces of coursework (oral and written): Presentation and essay	6	
	Р	MAN 807	Experimental Research in Man- agement	One piece of coursework (oral): Presentation	6	
	Р	MAN 910	Area Seminar	One piece of coursework (com- bined): Participation	1	
	Maxi	imum nu	mber of ECTS credits to be obtain	ed from mandatory courses		19
	ECTS	S credits	Dissertation Proposal			12

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From t third semeste		Course		Coursework (Composition and Type)	ECTS credits	min.29
fall	Р		Academic Writing Course	Two pieces of coursework (one written, one oral): Essay and oral participation	3	
1411	Р	MAN 910	Area Seminar	One piece of coursework (com- bined): Participation	$\min_{2}(1)$	
spring	Р	MAN 910	Area Seminar	One piece of coursework (com- bined): Participation	min.1	
Minim	um nu	mber of	ECTS credits for mandatory course	es		min.4
fall or	WP		Bridge Course	5	5	
spring	WP		Courses from the doctoral pro- grams at the CDSE <sup>3</sup> and CDSS <sup>4</sup>	3, 4	min. 5	
Minim	um nu	mber of	ECTS credits to be obtained from r	nandatory elective courses		min.5
fall or spring	W		Courses from the doctoral programs at the CDSB <sup>2</sup> , CDSE <sup>3</sup> or CDSS <sup>4</sup>	2, 3, 4	min.20	
Minim	um nu	mber of	ECTS credits to be obtained from e	elective courses		min.20

<sup>1</sup> The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>2</sup> The courses available, the corresponding coursework and number of ECTS credits can be found in this attachment under the semester and course overview for the track.

<sup>3</sup> The courses available, the corresponding coursework and the number of ECTS credits are laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim in combination with the current version of the CDSE's course catalog.

<sup>4</sup>The courses available, the corresponding coursework and the number of ECTS credits are laid out in the course catalog of the doctoral program in Social Sciences at the CDSS in combination with the joint Examination Regulations of the degree program Master of Arts (M.A.) in Political Science and Master of Arts (M.A.) in Sociology of the School of Social Sciences of the University of Mannheim or the joint Examination Regulations for the Master of Science (M.Sc.) in Psychology of the School of Social Sciences of the University of Mannheim in their current version.

<sup>5</sup> The course available and its corresponding coursework is laid out in the course catalog of the Graduate School of Economic and Social Sciences.

## E. Marketing Track

## I. General Information

#### 1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 703, MKT 801, MKT 903, MKT 804, MKT 901. Coursework for the elective courses chosen must also be passed, obtaining at least 10 ECTS credits in the first semester and 5 ECTS credits in the second semester. A minimum of six of the courses named in sentences 1 and 2, amounting to at least 34 ECTS credits, is to be passed during the first two semesters. At least four of these courses must be mandatory courses.
- b. Coursework for mandatory Area Seminars must be passed (1 ECTS credit).
- c. The dissertation proposal must be passed (12 ECTS credits).

#### 2. From the third semester onwards:

- a. Coursework for further mandatory courses (incl. Area Seminars) must be passed (at least 4 ECTS credits).
- b. Coursework for the mandatory elective courses must be passed and a minimum of 5 ECTS credits obtained.
- c. Coursework for the elective courses chosen must be passed and a minimum of 21 ECTS credits obtained.
- d. The Area Seminar must be passed by the time of handing in the dissertation. For each new academic year the amount of ECTS credits required in mandatory courses increases by one ECTS credit.

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#### II. Semester/Course Overview

First semes	First semester		se	Coursework (Composition and Type)	ECTS cred- its	min.30
fall	Р	E 703	Advanced Econometrics I (for Business)	Four pieces of coursework (writ- ten); Exam (120 min.) and three term papers	8	
	Р	MKT 801	Fundamentals of Marketing Research	Two pieces of coursework (one written, one oral): Essay and presentation	6	
	Р	MKT 903	Advanced Business Econometrics	Two pieces of coursework (writ- ten): Term paper and exam (60 min.)	6	
	Р	MKT 910	Area Seminar	One piece of coursework (com- bined): Participation	$(1)^{1}$	
	Maxi	imum nı	umber of ECTS credits to be obtained	from mandatory courses		20
	W		Courses from the doctoral pro- grams at the CDSB <sup>2</sup> , CDSE <sup>3</sup> and CDSS <sup>4</sup>	2,3,4	min.10	
	Mini	mum nu	mber of ECTS credits to be obtained	from elective courses		min.10

Second mester	Second se- mester		e	Coursework (Composition and Type)	ECTS cred- its	min. <b>30</b>	
spring	Р	MKT 804	Theory Development and Model Building	Two pieces of coursework (one written, one oral): Project and presentation	6		
	Р	MKT 901	Designing Marketing Research Pro- jects	Two pieces of coursework (one written, one oral): Essay and presentation	6		
	Р	MKT 910	Area Seminar	One piece of coursework (com- bined): Participation	1		
	Maxi	Maximum number of ECTS credits to be obtained from mandatory courses					
	W	MKT 902	Advances in Marketing Research	Four pieces of coursework (two written, two oral): Essay and presentation and dis- cussion with simulation/statisti- cal analysis	6		
	W		Courses from the doctoral pro- grams at the CDSB <sup>2</sup> , CDSE <sup>3</sup> and CDSS <sup>4</sup>	2,3,4	min.5		
	Minimum		Minimum number of ECTS credits to be obtained from elective courses				
	ECTS	S credits	Dissertation Proposal			12	

From the third semester		Course		Coursework (Composition and Type)	ECTS cred- its	min.30
fall	Р		Academic Writing Course	Two pieces of coursework (one written, one oral): Essay and oral participation	3	
1411	Р	MKT 910	Area Seminar	One piece of coursework (com- bined): Participation	$\min_{2}(1)$	
spring	Р	MKT 910	Area Seminar	One piece of coursework (com- bined): Participation	min.1	
Minimu	ım nu	mber of	ECTS credits for mandatory courses			min.4
fall or	WP		Bridge Course	5	5	
spring	WP		Courses from the doctoral programs at the CDSE <sup>4</sup> and CDSS <sup>5</sup>	3, 4	min. 5	
Minimu	ım nu	mber of	ECTS credits to be obtained from ma	andatory elective courses		min.5
fall or spring	W		Courses from the doctoral pro- grams at the CDSB <sup>2</sup> , CDSE <sup>3</sup> and CDSS <sup>4</sup>	2,3,4	min.21	
Minimu	ım nu	mber of	ECTS credits to be obtained from ele	ective courses		min.21

<sup>1</sup> The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>2</sup> The courses available, the corresponding coursework and number of ECTS credits can be found in this attachment under the semester and course overview for the track.

<sup>3</sup>The courses available, the corresponding coursework and the number of ECTS credits can be found in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim in combination with the current version of the CDSE's course catalog.

<sup>4</sup>The available courses, the corresponding coursework and the number of ECTS credits are laid out in the course catalog of the doctoral program in Social Sciences at the CDSS in combination with the joint Examination Regulations of the degree program Master of Arts (M.A.) in Political Science and Master of Arts (M.A.) in Sociology of the School of Social Sciences of the University of Mannheim or the joint Examination Regulations for the Master of Science (M.Sc.) in Psychology of the School of Social Sciences of the University of Mannheim in their current version.

<sup>5</sup>The course available with the corresponding coursework is laid out in the course catalog of the School of Economic and Social Sciences.

## F. Operations Management Track

#### I. General Information

#### 1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 700, OPM 805. Coursework for the mandatory elective courses must also be passed, obtaining 16 ECTS credits in the first semester and at least 16 ECTS credits in the second semester.
   A minimum of five of the courses named in sentences 1 and 2, amounting to at least 38 ECTS credits, is to be passed in the first two semesters. At least one of these courses must be a mandatory course.
- b. Coursework for mandatory Area Seminars must be passed (1 ECTS credit).
- c. The dissertation proposal must be passed (12 ECTS credits).

#### 2. From the third semester onwards:

- a. Coursework for further mandatory courses (incl. Area Seminars) must be passed (at least 12 ECTS credits).
- b. Coursework for the mandatory elective courses must be passed and a minimum of 5 ECTS credits obtained.
- c. Coursework for the elective courses must be passed and a minimum of 14 ECTS credits obtained.
- d. The Area Seminar must be passed by the time of handing in the dissertation. For each new academic year the amount of ECTS credits required in mandatory courses increases by one ECTS credit.

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#### II. Semester/Course Overview

First semes- ter		Course		Coursework (Composition and Type)	ECTS cred- its	30	
fall	Р	Е 700	Mathematics for Economists	1	6		
	Р	OPM 805	Research Seminar Business Analyt- ics	Two pieces of coursework (oral and written): Presentation and essay	8		
	Р	OPM 910	Area Seminar	One piece of coursework (com- bined): Participation	$(1)^2$		
	Max	imum n	umber of ECTS credits to be obtaine	ed from mandatory courses	14		
	WP	OPM 801	Optimization and Heuristics	Three pieces of coursework (one written, two oral): Paper, presentation and oral par- ticipation	8		
	WP	OPM 803	Selected Topics in Nonlinear Opti- mization	Three pieces of coursework (one written, two oral): Term paper, presentation and oral participation	8		
	WP	E 701	Advanced Microeconomics I (for Business)	Three pieces of coursework (written); two examinations (120 minutes each) and term paper	8		
	WP	E 703	Advanced Econometrics I (for Business)	Four pieces of coursework (writ- ten); Exam (120 min.) and three term papers	8		
	Maximum number of ECTS credits to be obtained from mandatory elective courses						
Second mester	se-	Course		Coursework (Composition and Type)	ECTS cred- its	29	
spring	Р	OPM 910	Area Seminar	One piece of coursework (com- bined): Participation	1		
	Total number of ECTS credits to be obtained from mandatory courses						
	WP	OPM 802	Dynamic and Stochastic Models in Supply Chain Research	Two pieces of coursework (one written, one oral): Essay and presentation	8		
	WP	OPM 806	Empirical Research in Operations Management	Two pieces of coursework (oral): Presentation and oral examina- tion (30 min.)	8		
	WP	OPM 999	Project Study Operations	Two pieces of coursework (one written, one oral): Essay and presentation	8		
	Possible number of ECTS credits to be obtained from mandatory elective courses						
	ECTS credits Dissertation Proposal						

From the third semester		Course		Coursework (Composition and Type)	ECTS cred- its	min.31
	Р	OPM 901	Research Seminar Operations Man- agement & Operations Research	Two pieces of coursework (one written, one oral): Essay and presentation	8	
fall	Р		Academic Writing Course	Two pieces of coursework (one written, one oral): Essay and oral participation	3	
	Р	OPM 910	Area Seminar	One piece of coursework (com- bined): Participation	$\min_{2}(1)$	
spring	Р	OPM 910	Area Seminar	One piece of coursework (com- bined): Participation	min.1	
Minim	um nu	mber of	ECTS credits from mandatory course	es		min.12
fall or	WP		Bridge Course	3	5	
spring	WP		Courses from the doctoral programs at the CDSE <sup>4</sup> and CDSS <sup>5</sup>	5, 6	min. 5	
Minim	um nu	mber of	ECTS credits to be obtained from ma	andatory elective courses		min.5
fall	W	OPM 920	Contemporary Topics in Operations Research	Written and/or oral piece of coursework; Exam (60 or 90 min.) and/or term paper and/or presentation and/or oral participation	8	
fall or spring	W		Courses from the doctoral pro- grams at the CDSB <sup>3</sup> ,CDSE <sup>4</sup> and CDSS <sup>5</sup> or from the master's program in Mathematics in Business and Eco- nomics <sup>6</sup>	4, 5, 6, 7	min.6	
Minim	um nu	mber of	ECTS credits to be obtained from ele	ctive courses		min.14

<sup>1</sup> The examination belonging to this course is laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim.

<sup>2</sup> The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>3</sup> The course available and its corresponding coursework is laid out in the course catalog of the Graduate School of Economic and Social Sciences.

<sup>4</sup> The courses available, the corresponding coursework and the number of ECTS credits can be found in the semester and course overview for the track.

<sup>5</sup>The courses available, the corresponding coursework and number of ECTS credits are laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim in combination with the current version of the CDSE's course catalog for the doctoral program in Economics.

<sup>6</sup> The courses available, the corresponding coursework and the number of ECTS credits are laid out in the course catalog of the doctoral program in Social Sciences at the CDSS in combination with the joint Examination Regulations of the degree courses Master of Arts (M.A.) in Political Science and Master of Arts (M.A.) in Sociology of the School of Social Sciences of the University of Mannheim or the joint Examination Regulations for the Master of Science (M.Sc.) in Psychology of the School of Social Sciences of the University of Mannheim in their current version.

<sup>7</sup>The courses available, the corresponding coursework and number of ECTS credits are laid out in the course catalog and the current version of the Examination Regulations for the master's program in Mathematics in Business and Economics at the University of Mannheim.

## G. Taxation Track

## I. General Information

#### 1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 700, E 701, E 703, ACC/TAX 916, TAX 802, TAX 803. The coursework for the mandatory elective course (6 ECTS credits) must be completed in the second semester.
  A minimum of five of the courses named in sentences 1 and 2, amounting to at least 34 ECTS credits, is to be passed during the first two semesters. At least two of these courses must be mandatory courses.
- b. Coursework for the mandatory Area Seminar and Brown Bag Seminar must be passed (1 ECTS credit each).
- c. The dissertation proposal must be passed (12 ECTS credits).

#### 2. From the third semester onwards:

- a. Coursework for mandatory courses (incl. Area Seminar and Brown Bag Seminar) must be passed (at least 5 ECTS credits).
- b. Coursework for the mandatory elective courses must be passed and a minimum of 5 ECTS credits obtained.
- c. Coursework for the elective courses must be passed and a minimum of 16 ECTS credits obtained.
- d. The Area Seminar and the Brown Bag Seminar must be passed by the time of handing in the dissertation. For each new academic year the amount of ECTS credits required in mandatory courses increases by two ECTS credits.

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#### II. Semester/Course Overview

First semester		Course		Coursework (Composition and Type)	ECTS cred- its	30		
fall	Р	E 700	Mathematics for Economists	1	6			
	Р	E 701	Advanced Microeconomics I (for Business)	Three pieces of coursework (written); two examinations (120 minutes each) and term paper	8			
	Р	E 703	Advanced Econometrics I (for Business)	Four pieces of coursework (writ- ten); Exam (120 min.) and three term papers	8			
	Р	ACC/ TAX 916	Applied Econometrics I	Two pieces of coursework (oral): Oral participation and oral exam- ination (10 min.)	8			
	Р	TAX 910	Area Seminar	One piece of coursework (com- bined): Participation	$(1)^2$			
	Р	TAX 920	Brown Bag Seminar	One piece of coursework (com- bined): Participation	(1) <sup>3</sup>			
	Maxi	mum numbo	er of ECTS credits to be obtained	from mandatory courses		30		
Second semester Course			Coursework (Composition and Type)	ECTS cred- its	34			
spring	Р	TAX 802	Applied Taxation Research I: Foundations and Core Methods	Three pieces of coursework (one written, two oral): Essay, presentation and oral par- ticipation	6			
	Р	TAX 803	Applied Taxation Research II: Advanced Methods and Own Research Topics	Four pieces of coursework (one written, three oral): Essay, two presentations and oral participation	8			
	Р	TAX 910	Area Seminar	One piece of coursework (com- bined): Participation	1			
	Р	TAX 920	Brown Bag Seminar	One piece of coursework (com- bined): Participation	1			
	PTAX 803Advanced Methods and Own Research TopicsEssay, two presentations and oral participation8PTAX 910Area SeminarOne piece of coursework (com- bined): Participation1PTAX 920Brown Bag SeminarOne piece of coursework (com- topication1							
	WP	ACC 903	Empirical Accounting Research I: (Research Methods)	Two pieces of coursework (oral and written): Presentation and written exam (90 min.)	6			
	WP	ACC 904	Empirical Accounting Research II: (Causal Inference)	Two pieces of coursework (oral and written): Presentation and written exam (90 min.)	6			
	Possible number of ECTS credits to be obtained from mandatory elective courses							
	ECTS	S credits Dis	sertation Proposal			12		

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From the third semester		Course		Coursework (Composition and Type)	ECTS cred- its	min.26
semest	P	Academic Writing Course       Two pieces of coursework (one written, one oral):         Essay and oral participation       One piece of coursework (com-	3			
fall	Р	TAX 910	Area Seminar	One piece of coursework (com- bined): Participation	$\min_{2}(1)$	
	Р	TAX 920	Brown Bag Seminar	One piece of coursework (com- bined): Participation	$\min_{3}(1)$	
	Р	TAX 910	Area Seminar	One piece of coursework (com- bined): Participation	min.1	
spring	Р	TAX 920	Brown Bag Seminar	One piece of coursework (com- bined): Participation	min.1	
Minimu	um nu	mber of ECT	S credits from mandatory courses		I	min.5
fall or	WP		Bridge Course	4	5	
spring	WP		Courses from the doctoral pro- grams at the CDSE <sup>6</sup> and CDSS <sup>7</sup>	5, 6	min. 5	
Minimu	um nu	mber of ECT	S credits to be obtained from man			min.5
	W		European Tax Law	7	8	
fall	W	FIN 801	Asset Pricing	Three pieces of coursework (two written, one oral): Exam (60 min.), essay and presentation	8	
1411	W	IS 808	Advanced Data Science Lab I (Network Science)	Two pieces of coursework (one written, one oral): Written work and presentation	6	
	W	MKT 903	Advanced Business Economet- rics	Two pieces of coursework (written): Term paper and exam (60 min.)	6	
spring	W	ACC 903	Empirical Accounting Research I: (Research Methods)	Two pieces of coursework (oral and written): Presentation and written exam (90 min.)	6	
	W	ACC 904	Empirical Accounting Research II: (Causal Inference)	Two pieces of coursework (oral and written): Presentation and written exam (90 min.)	6	
	W	FIN 804	Econometrics of Financial Mar- kets	Two pieces of coursework (one written, one oral): Essay and presentation	6	
	W	FIN 803	Corporate Finance	One piece of coursework (writ- ten): Essay	6	
	W	IS 809	Advanced Data Science Lab II (Text Mining)	Two pieces of coursework (one written, one oral): Written work and presentation	6	
fall or spring	W		Courses from the doctoral programs at the CDSB <sup>8</sup> , CDSE <sup>5</sup> and CDSS <sup>6</sup>	5, 6, 8		

<sup>1</sup> The examination belonging to this course is laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim.

 $^{2}$  The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>3</sup> The Brown Bag Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit is awarded at the end of the second semester if the student passed the coursework in both semesters.

<sup>4</sup> The course available and its corresponding coursework is laid out in the course catalog of the Graduate School of Economic and Social Sciences.

<sup>5</sup>The courses available, the corresponding coursework and number of ECTS credits are laid out in the current version of the Study Regulations for the doctoral program in Economics at the Center for Doctoral Studies in Economics (CDSE) at the University of Mannheim in combination with the current version of the CDSE's course catalog for the doctoral program in Economics.

<sup>6</sup> The courses available, the corresponding coursework and the number of ECTS credits are laid out in the course catalog of the doctoral program in Social Sciences at the CDSS in combination with the joint Examination Regulations of the degree courses Master of Arts (M.A.) in Political Science and Master of Arts (M.A.) in Sociology of the School of Social Sciences of the University of Mannheim or the joint Examination Regulations for the Master of Science (M.Sc.) in Psychology of the School of Social Sciences of the University of Mannheim in their current version.

<sup>7</sup> The coursework which belongs to this course is laid out in the current versions of the Study and Examination Regulations in combination with the module catalog for the Master of Laws (LL.M.).

<sup>8</sup> The courses available, the corresponding coursework and number of ECTS credits can be found in this attachment under the semester and course overview for the track.