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**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 June 14, 2016

Based on section 38 subsection 2(5) combined with section 32 subsection 3(1) and section 38 subsection 4 of the Act on Higher Education of the Land of Baden-Württemberg (LHG), the senate at the University of Mannheim passed these Study Regulations for the doctoral program in business at the Center for Doctoral Studies in Business (CDSB) in the meeting of 4 May 2016, in accordance with section 19 subsection 1(2) LHG. The President approved these statutes on June 14, 2016.

In the German language version of these Study Regulations, this section deals with the subject of gender-neutral language. For the English language version, this is not relevant and therefore omitted.

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 essential core of the doctorate. During the doctorate, the doctoral candidate gains significant competences, that shall 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 shall guarantee close supervision and best possible support.

II. Admissions Process

Section 3 Admission to the Doctoral Program

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

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

Section 4 Application Deadline

Applications to begin the program in the 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 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 shall 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 shall be taken into account. In cases of doubt, the Central Office for Foreign Education (Zentralstelle für ausländisches Bildungswesen - ZAB) is 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. To assess whether or not the student has sufficient academic capacity, he or she shall provide the following:
 - 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 shall 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 academic ability is determined sufficient 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, he or she may still apply provided that his or her 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 shall 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 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 research-oriented "Business Research" course program, which is part of the "Mannheim Master in Management" (Master of Science) program at the University of Mannheim. The following, different admission requirements are to be fulfilled:

1. 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, he or she shall provide the following:
 - a. completed the "Mannheim Master in Management" (Master of Science) program at the University of Mannheim, achieving at least “good” (“gut”) overall;
 - b. passed 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. a letter of recommendation from a university teacher, who is able to judge the academic ability of the applicant;
 - d. agreement from a professor or senior academic staff member (Privatdozent) 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, he or she may still apply provided that his or her 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 shall 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 on the fulfillment of the admission requirements, particularly on 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 ability 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.

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 his or her position before the end of his or her term of office, a successor is appointed by the school council for the remaining term. If a person responsible for a program retires from his or her position before the end of his or her 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 his or her term of office. The chair conducts the committee's affairs. 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 shall be 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) The admission and examination committee is supported by the CDSB administration.

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.

(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 his or her dissertation project. The supervisor shall 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 shall 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 his or her 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 his or her dissertation proposal during this stage. 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 his or her mentor in the first year, and upon agreement with his or her supervisor from the second year onwards. At least one course from the doctoral program at the Center for Doctoral Studies in Economics (CDSE) at the GESS or from the doctoral program at the Center for Doctoral Studies in Social and Behavioral Sciences (CDSS) at

the GESS is to be chosen as a mandatory elective or elective course. The student must then attend this course and pass the respective examination.

(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 his or her 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 shall 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 shall 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. Should the request not be 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 passes, this piece of coursework shall be graded “failed”. The assessment and justification is to be submitted 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) Coursework and examinations during the course stage of the doctoral program total at least 90 ECTS and are obtained in line with the structure of each track:

1. Accounting Track
 - a. mandatory courses (51 to 67 ECTS credits)
 - b. mandatory elective courses (at least 8 ECTS credits)
 - c. elective courses (at least 5 ECTS credits)
 - d. dissertation proposal (12 ECTS credits)

2. Finance Track
 - a. mandatory courses (51 to 67 ECTS credits)
 - b. mandatory elective courses (8 ECTS credits)
 - c. elective courses (at least 5 ECTS credits)
 - d. dissertation proposal (12 ECTS credits)

3. Information Systems Track
 - a. mandatory courses (36 to 46 ECTS credits)
 - b. elective courses (at least 33 ECTS credits)
 - c. dissertation proposal (12 ECTS credits)

4. Management Track
 - a. mandatory courses (36 to 43 ECTS credits)

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

5. Marketing Track

- a. mandatory courses (28 to 37 ECTS credits)
- b. mandatory elective courses (at least 42 ECTS credits)
- c. dissertation proposal (12 ECTS credits)

6. Operations Management Track

- a. mandatory courses (18 to 27 ECTS credits)
- b. mandatory elective courses (24 to 37 ECTS credits)
- c. elective courses (at least 20 ECTS credits)
- d. dissertation proposal (12 ECTS credits)

7. Taxation Track

- a. mandatory courses (19 to 27 ECTS credits)
- b. mandatory elective courses (21 to 34 ECTS credits)
- c. elective courses (at least 20 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 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 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 writes his or her 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 his or her chosen track each semester until he or she put in her 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.

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 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(2) are to be completed. Examination processes for examinations in courses, which, according to the attachment, do not correspond with courses in the new track, 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, the student may continue his or her 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 he or she has 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. He or she 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 shall 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; he or she 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 completed in degree programs 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 to be replaced.

(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 shall 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 applicant has to prove that the competences he or she 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 also taken into account. 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, the grades shall 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 the student takes part in an examination at the University of Mannheim even though he or she already obtained the respective qualification elsewhere, he or she automatically waives the right to have the previous qualification recognized.

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. In contrast to sentence 1, the examination and coursework for an Area Seminar takes the form of adequate attendance. The dissertation proposal is graded "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, the student is automatically registered for mandatory courses. If the chosen track also includes mandatory elective and elective courses in the first two semesters, the student must ensure he or she registers for the courses.

(3) The student must ensure he or she independently registers for all courses from the third semester onwards.

(4) The student is to register before 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. Once the withdrawal period has closed, registration for an examination attempt is binding.

(5) If a student's de-registration or absence is approved or in case a student fails an examination attempt, it will be mandatory for him or her to register for the next possible examination date, provided that the student is 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:

1. written tasks in the form of exams, term papers, essays;
2. oral tasks in the form of oral exams, presentations, discussions, participation.

The dissertation proposal is considered a written piece of coursework, and adequate attendance is viewed as practical coursework.

Section 24 Oral Examinations

(1) Oral examinations are usually conducted by an examiner as an individual assessment; as a rule, oral examinations shall last at least 15 and no more than 90 minutes per candidate. In exceptional cases, oral examinations can be conducted as a group assessment; it shall be ensured that each candidate is assessed for at least 15 minutes and no more than 90 minutes. Regarding sentence 2, the examiner makes a decision.

(2) If an oral examination is the last available attempt at an examination for a student, he or she 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 shall last at least 45, and no more than 120, minutes.

(2) As a rule, written examinations shall 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

should allow for reliable examination results. When designing the examination, the examiner shall 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 shall not be considered for the calculation of the examination's result. The minimum passing score is to be adjusted accordingly; lowering the passing score shall not have negative implications for candidates. The examination is passed if a student achieves at least the minimum passing score determined before the exam; if the student does not achieve the minimum passing score, he or she might still pass the exam provided his or her 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 shall 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 rules 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 work. For the grading of their work, students shall 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, the student shall 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. In addition, I affirm 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 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, meets 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 0.3. The grades 0.7, 4.3, 4.7 and 5.3 are not 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 = 1.0
from 1.1 up to and including 1.5 = 1.3
from 1.5 up to and including 1.8 = 1.7
from 1.8 up to and including 2.1 = 2.0
from 2.1 up to and including 2.5 = 2.3
from 2.5 up to and including 2.8 = 2.7
from 2.8 up to and including 3.1 = 3.0
from 3.1 up to and including 3.5 = 3.3
from 3.5 up to and including 3.8 = 3.7
from 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. Coursework in the form of adequate attendance is passed if at least 80% of the course is attended.

(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, “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 his or her doctoral program (extra chance). This also applies if an application to change track is approved.

(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 shall 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 shall address his or her 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 shall be made immediately after the relevant part of the examination. The request shall 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, he or she shall be granted access to his or her 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 shall be extended by the admission and examination committee upon written request from a student, which is submitted in due time, if the respective student is in need of an extension due to special conditions he or she is not responsible for. The examination committee shall grant 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 (PflegerZG), 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 the respective section 3 subsection 1, section 6 subsection 1 of the Maternity Protection Act (MuSchG).

(3) A request in accordance with subsection 1 shall 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 shall only 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 shall 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 of the Act on Higher Education of the Land of Baden-Württemberg (LHG) shall 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 shall submit their request for disadvantage compensation to the Commissioner and Counselor 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 and students with chronic illnesses into account in their decision making process.

(2) A request in accordance with subsection 1 is to be promptly submitted before beginning the relevant coursework or examination. If the request is not made in due time, the extension shall only 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 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 his or her 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 taking 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 shall be deemed not taken. The examination in question is graded 5.0, "failed", if the request is rejected. Sentence 2 applies if a written component is not submitted by the student in due time.

(3) If the 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 shall not be possible to assert a valid reason if the 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 the student not be able to take a compulsory examination for which he or she is 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 be provided earlier by the student due to reasons beyond his or her control.

Section 34 Certificate

(1) Following completion of the doctoral dissertation, the student receives 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 the student manipulates or tries to manipulate his or her examination by cheating or using unauthorized resources or by influencing the examiner or supervisor in favor of himself or herself or a third person, 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 shall 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 shall 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 he or she disturbs 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) These Study Regulations become effective on 1 August 2016.
- (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 2016/2017 onwards.

Approved and issued:

Mannheim, June 14, 2016

Prof. Dr. Ernst-Ludwig von Thadden
President

Attachment: 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

A. Accounting Track

I. General Provisions

1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 700, E 701, E 703, ACC 902, ACC 802, ACC 903, ACC 904.
A minimum of five of these courses, amounting to at least 32 ECTS, are to be passed.
- 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 (18 ECTS credits).
- b. The coursework for the mandatory elective course chosen must be passed (8 ECTS credits).
- c. Coursework for the elective courses chosen must be passed and a minimum of 5 ECTS credits obtained.

II. Semester and Course Overview

1st Semester		Course		Coursework (Composition and Type)	ECTS	30
HWS	P	E 700	Mathematics for Economists	1	6	
	P	E 701	Advanced Microeconomics I	1	8	
	P	E 703	Advanced Econometrics I	1	8	
	P	ACC 902	Normative Accounting Research	Two pieces of coursework (one written, one oral): essay and presentation	8	
	P	ACC 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Maximum number of ECTS credits available from mandatory courses						30
2nd Semester		Course		Coursework (Composition and Type)	ECTS	31
FSS	P	ACC 802	Analytical Research in Accounting	Two pieces of coursework (one oral, one written): presentation and exam (90 min.)	6	
	P	ACC 903	Empirical Accounting Research I: (Research Methods)	Two pieces of coursework (one oral, one written): presentation and exam (90 min.)	6	
	P	ACC 904	Empirical Accounting Research II: (Causal Inference)	Two pieces of coursework (one oral, one written): presentation and exam (90 min.)	6	
	P	ACC 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Maximum number of ECTS credits available from mandatory courses						19
ECTS credits for the Dissertation Proposal						12

3rd Semester		Course		Coursework (Composition and Type)	ECTS	19
HWS	P	ACC 911	Brown Bag - Research Development Workshop	Two pieces of coursework (one oral, one written): presentation and term paper	8	
	P		Academic Writing Course	Two pieces of coursework (one written, one oral): essay and participation	3	
	P	ACC 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Total ECTS credits from mandatory courses						11
	WP	ACC 905	Applied Methods & Tools in Empirical Accounting Research (Paper Replication)	Two pieces of coursework (oral): presentation and oral exam (30 min.)	8	
	WP	ACC 906	Model Development Workshop (Model-Building)	Two pieces of coursework (oral): presentation and oral exam (30 min.)	8	
Total ECTS credits from mandatory elective courses						8

4th Semester		Course		Coursework (Composition and Type)	ECTS	min. 12
FSS	P	FIN 803	Corporate Finance	One piece of coursework (written): essay	6	
	P	ACC 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Total ECTS credits from mandatory courses						7
	W		Courses from other tracks of this doctoral program at the CDSB ³ or from the doctoral programs at the CDSE ⁴ and CDSS ⁵	^{3, 4, 5}	min. 5	
Minimum number of ECTS credits from elective courses						min. 5

¹ The coursework which belongs to this course is stipulated 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 will be given at the end of the second semester if the student's attendance of the seminar was adequate in both semesters.

³ 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.

⁴ The courses available, the corresponding coursework and 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.

⁵ The courses available, the corresponding coursework and number of ECTS credits can be found in the course catalog for the doctoral program in Social Sciences at the CDSS in combination with the current version of the shared Examination Regulations for the Master of Arts (M.A.) in Political Science and the Master of Arts (M.A.) in Sociology / Master of Science (M.Sc.) in Psychology at the School of Social Sciences at the University of Mannheim.

B. Finance Track

I. General Provisions

1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 700, E 701, E 703, FIN 801, FIN 803, FIN 804, FIN 901.
A minimum of five of these courses, amounting to at least 32 ECTS, are to be passed.
- 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 (18 ECTS credits).
- b. The coursework for the mandatory elective course chosen must be passed (8 ECTS credits).
- c. Coursework for the elective courses chosen must be passed and a minimum of 5 ECTS credits obtained.

II. Semester and Course Overview

1st Semester		Course		Coursework (Composition and Type)	ECTS	30
HWS	P	E 700	Mathematics for Economists	1	6	
	P	E 701	Advanced Microeconomics I	1	8	
	P	E 703	Advanced Econometrics I	1	8	
	P	FIN 801	Discrete Time Finance	Two pieces of coursework (one written, one oral): exam (90 min.) and participation	8	
	P	FIN 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Maximum number of ECTS credits available from mandatory courses						30
2nd Semester		Course		Coursework (Composition and Type)	ECTS	31
FSS	P	FIN 803	Corporate Finance	One piece of coursework (written): essay	6	
	P	FIN 804	Econometrics of Financial Markets	Two pieces of coursework (one written, one oral): exam (90 min.) and participation	6	
	P	FIN 901	Behavioral Finance	Two pieces of coursework (one oral, one written): presentation and exam (60 min.)	6	
	P	FIN 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Maximum number of ECTS credits available from mandatory courses						19
ECTS credits for the Dissertation Proposal						12
3rd Semester		Course		Coursework (Composition and Type)	ECTS	min. 16
HWS	P		Academic Writing Course	Two pieces of coursework (one written, one oral): essay and participation	3	
	P	FIN 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Total ECTS credits from mandatory courses						3
WP			1.1. Courses from the Finance track at the CDSB	³	min. 8	
Total ECTS credits from mandatory elective courses						min. 8
W			Courses from other tracks of this doctoral program at the CDSB ³ or from the doctoral programs at the CDSE ⁴ and CDSS ⁵	^{3, 4, 5}	min. 5	
Minimum number of ECTS credits from elective courses						min. 5

4th Semester		Course		Coursework (Composition and Type)	ECTS	15
FSS	P	FIN 802	Continuous Time Finance	Three pieces of coursework (two written, one oral): term papers and participation	8	
	P	FIN 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
	P		At least one Focus Research Seminar: <ul style="list-style-type: none"> • Insurance and Investments • Corporate Finance • Asset Management • Financial Markets • Banking and Finance 	One piece of coursework (oral): presentation of an essay	6	
Total ECTS credits from mandatory courses						15

¹ The coursework which belongs to this course is stipulated 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 will be given at the end of the second semester if the student's attendance of the seminar was adequate in both semesters.

³ 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.

⁴ The courses available, the corresponding coursework and 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.

⁵ The courses available, the corresponding coursework and number of ECTS credits can be found in the course catalog for the doctoral program in Social Sciences at the CDSS in combination with the current version of the shared Examination Regulations for the Master of Arts (M.A.) in Political Science and the Master of Arts (M.A.) in Sociology / Master of Science (M.Sc.) in Psychology at the School of Social Sciences at the University of Mannheim.

C. Information Systems Track

I. General Provisions

1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: IS 801, IS 901, IS 806, IS 903, IS 807. The coursework for the chosen elective course (at least 6 ECTS credits) is also to be completed.

A minimum of five of the courses named in sentences 1 and 2, amounting to at least 38 ECTS credits, are to be passed.

- 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 compulsory modules (incl. Area Seminars) is to be passed (3 to 4 ECTS credits); 1 ECTS credit is given for the Area Seminar if the student's attendance of such a seminar in a further semester is considered adequate.
- b. Coursework for the elective courses chosen must be passed and a minimum of 27 ECTS credits obtained.

II. Semester and Course Overview

1st Semester		Course		Coursework (Composition and Type)	ECTS	min. 30
HWS	P	IS 801	Design Science Research	Three pieces of coursework (one written, two oral): term paper, presentation and discussion	8	
	P	IS 901	Epistemological Foundations	Three pieces of coursework (one written, two oral): term paper, presentation and discussion	8	
	P	IS 806	Experimental Design and Experiments in the Social Sciences	Three pieces of coursework (one written, two oral): term paper, presentation and discussion	8	
	P	IS 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ¹	
Maximum number of ECTS credits available from mandatory courses						24
	W		Courses from other tracks of this doctoral program at the CDSB ² or from the doctoral programs at the CDSE ³ and CDSS ⁴	2, 3, 4	min. 6	
Minimum number of ECTS credits available from elective courses						min. 6
2nd Semester		Course		Coursework (Composition and Type)		30
FSS	P	IS 903	Information Systems Theories	Three pieces of coursework (one written, two oral): term paper, presentation and discussion	8	
	P	IS 807	Project Course	Two pieces of coursework (oral): presentation and discussion	9	
	P	IS 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Maximum number of ECTS credits available from mandatory courses						18
ECTS credits for the Dissertation Proposal						12

3rd Semester		Course		Coursework (Composition and Type)	ECTS	min. 30
HWS	P		Academic Writing Course	Two pieces of coursework (one written, one oral): essay and participation	3	
	P	IS 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ¹	
Total ECTS credits from mandatory courses						3
	W	IS 905	Area Research Seminar	Three pieces of coursework (one written, two oral): term paper, presentation and discussion	6	
	W		Courses from other tracks of this doctoral program at the CDSB ² or from the doctoral programs at the CDSE ³ and CDSS ⁴	^{2, 3, 4}	min. 21	
Minimum number of ECTS credits from elective courses						min. 27

¹ The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit will be given at the end of the second semester if the student's attendance of the seminar was adequate in both semesters.

² 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..

³ The courses available, the corresponding coursework and 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.

⁴ The courses available, the corresponding coursework and number of ECTS credits can be found in the course catalog for the doctoral program in Social Sciences at the CDSS in combination with the current version of the shared Examination Regulations for the Master of Arts (M.A.) in Political Science and the Master of Arts (M.A.) in Sociology / Master of Science (M.Sc.) in Psychology at the School of Social Sciences at the University of Mannheim.

D. Management Track

I. General Provisions

1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: Crafting Social Sciences Research, Compact Course in Mathematics for Social Scientists, MAN 802, MAN 805, MAN 806, MAN 801, MAN 804. Coursework for the mandatory elective courses chosen (each worth at least 5 ECTS credits) must also be passed in the fall and spring semesters.

A minimum of seven of the courses named in sentences 1 and 2, amounting to at least 37 ECTS credits, are to be passed. At least six 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 compulsory modules (incl. Area Seminars) is to be passed (3 to 4 ECTS credits); 1 ECTS credit is given for the Area Seminar if the student's attendance of such a seminar in a further semester is considered adequate.
- b. Coursework for the mandatory elective courses chosen, at least one of which must be for a Methods Course at the GESS, must be passed and a minimum of 26 ECTS credits obtained.

II. Semester and Course Overview

1st Semester		Course		Coursework (Composition and Type)	ECTS	min. 31
HWS	P	CDSS	Crafting Social Sciences Research	¹	6	
	P	CDSS	Compact Course in Mathematics for Social Scientists	¹	2	
	P	MAN 802	Fundamentals of Non-Profit Management Science	Three pieces of coursework (oral): presentation, discussion and participation	6	
	P	MAN 805	Applied Methods in Management Research	Two pieces of coursework (oral): presentation and oral exam (20 min.)	6	
	P	MAN 806	Advances in Organization and Innovation Research	Two pieces of coursework (oral): presentation and discussion	6	
	P	MAN 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Maximum number of ECTS credits available from mandatory courses						26
	WP		GESS Methods Course *	*	min. 5	
Minimum number of ECTS credits available from mandatory elective courses						min. 5
2nd Semester		Course		Coursework (Composition and Type)	ECTS	min. 30
FSS	P	MAN 801	Advances in Entrepreneurship and Management Research	Two pieces of coursework (one oral, one written): presentation and essay	6	
	P	MAN 804	Advances in Strategic Management	Two pieces of coursework (one oral, one written): presentation and essay	6	
	P	MAN 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Maximum number of ECTS credits available from mandatory courses						13
	WP		GESS Methods Course*	*	min. 5	
Minimum number of ECTS credits available from mandatory elective courses						min. 5
ECTS credits for the Dissertation Proposal						12

3rd Semester		Course		Coursework (Composition and Type)	ECTS	min. 29
HWS	P		Academic Writing Course	Two pieces of coursework (one written, one oral): essay and participation	3	
	P	MAN 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Total ECTS credits from mandatory courses						3
	WP		CESS Methods Course *	*		
	WP		Courses from other tracks of this doctoral program at the CDSB ³	³		
Minimum number of ECTS credits from mandatory elective courses						min. 26

* List of Methods Courses at the GESS

Course		Coursework (Composition and Type)	ECTS
CDSS	Cross-sectional Data Analysis	4	6
CDSS	Multivariate Analysis	4	6
CDSS	Game Theory	4	6
CDSS	Advanced Quantitative Methods	4	5
CDSS	Longitudinal Data Analysis	4	6
CDSS	Multilevel Modeling	5	6
CDSS	Modeling Social Processes	5	6
CDSS	SOEP-Workshop	5	3
CDSS	Bayesian Statistics	5	4
CDSS	Introduction into R	5	3
CDSS	Meta-Analysis	5	4
E 700	Mathematics for Economists	6	6
E 701	Advanced Microeconomics I	6	8
E 703	Advanced Econometrics I	6	8
E 829	Empirical Industrial Organization	7	14
E 863	Discrete Choice and Duration Models	7	7
E 871	Nonparametric curve estimation	7	5
E 880	Graduate Public Economics: Empirical and Quantitative Methods	7	10
E 882	Stochastic Networks	7	5
MKT 903	Advanced Business Econometrics	8	6
TAX 916	Applied Econometrics I	8	8

¹ The coursework which belongs to this course is stipulated in the current version of the Regulations and Procedures governing the Doctoral Dissertation to Earn a Doctoral Degree in Social Sciences or in the course catalog for the doctoral program in Social Sciences at the CDSS.

² The Area Seminar runs for one academic year (fall and spring semesters); 1 ECTS credit will be given at the end of the second semester if the student's attendance of the seminar was adequate in both semesters.

³ 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..

⁴ The coursework which belongs to this course is stipulated in the current version of the shared Examination Regulations for the Master of Arts (M.A.) in Political Science and the Master of Arts (M.A.) in Sociology / Master of Science (M.Sc.) in Psychology at the School of Social Sciences at the University of Mannheim.

⁵ The coursework which belongs to this course is stipulated in the course catalog for the doctoral program in Social Sciences at the CDSS.

⁶ The coursework which belongs to this course is stipulated 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.

⁷ The coursework which belongs to this course is stipulated in the course catalog for the doctoral program in Economics at the CDSE.

⁸ 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 MKT/TAX track.

E. Marketing Track

I. General Provisions

1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 703, MKT 801, MKT 903, MKT 802, MKT 901. Coursework for the mandatory 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 five of the courses named in sentences 1 and 2, amounting to at least 29 ECTS credits, are to be passed. 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 compulsory modules (incl. Area Seminars) is to be passed (3 to 4 ECTS credits); 1 ECTS credit is given for the Area Seminar if the student's attendance of such a seminar in a further semester is considered adequate.
- b. Coursework for the mandatory elective courses chosen must be passed and a minimum of 27 ECTS credits obtained.

II. Semester and Course Overview

1st Semester		Course		Coursework (Composition and Type)	ECTS	min. 30
HWS	P	E 703	Advanced Econometrics I	1	8	
	P	MKT 801	Fundamentals of Marketing Research	Two pieces of coursework (one written, one oral): essay and presentation	6	
	P	MKT 903	Advanced Business Econometrics	Two pieces of coursework (written): term paper and exam (60 min.)	6	
	P	MKT 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Maximum number of ECTS credits available from mandatory courses						20
	WP	CDSS	Statistics in R and beyond	3	4	
	WP	CDSS	Experimental Design, Analysis of Variance, and Linear Modeling	3	2	
	WP	CDSS	Multivariate Analysis	4	6	
	WP	CDSS	Cross-sectional Analysis	4	6	
	WP	CDSS	Advanced Social and Economic Cognition	3	4	
	WP	CDSS	Game Theory	4	6	
	WP	CDSS	Advanced Quantitative Methods	4	6	
	WP	CDSS	Bayesian Statistics	3	4	
	WP	E 601	Advanced Microeconomics	5	10	
	WP	E 855	Empirical Industrial Organization (Static Models)	6	7	
	WP	E 876	Econometrics of Panel Data and Social Interactions	6	5	
	WP	E 885	Incentives and Experimentation	6	5	
Minimum number of ECTS credits available from mandatory elective courses						min. 10

2nd Semester		Course		Coursework (Composition and Type)	ECTS	min. 30
FSS	P	MKT 802	Marketing Theories	Two pieces of coursework (one written, one oral): essay and presentation	6	
	P	MKT 901	Designing Marketing Research Projects	Two pieces of coursework (one written, one oral): essay and presentation	6	
	P	MKT 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Maximum number of ECTS credits available from mandatory courses						13
WP	MKT 902	Advances in Marketing Research		Four pieces of coursework (two written, two oral): essay, simulation/statistical analysis, presentation and discussion	6	
WP	CDSS	Advanced Quantitative Methods		4	5	
WP	CDSS	Bayesian Statistics		3	4	
WP	CDSS	Research in Social Cognition		3	3	
WP	CDSS	Research in Cognitive Psychology		3	3	
WP	E 829	Dynamic Models in Empirical Industrial Organization		6	14	
WP	E 876	Econometrics of Panel Data and Social Interactions		6	5	
WP	E 878	Advanced PhD Seminar in Experimental Economics		6	5	
Minimum number of ECTS credits available from mandatory elective courses						min. 5
ECTS credits for the Dissertation Proposal						12

3rd Semester		Course		Coursework (Composition and Type)	ECTS	min. 30
HWS	P		Academic Writing Course	Two pieces of coursework (one written, one oral): essay and participation	3	
	P	MKT 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Total ECTS credits from mandatory courses						3
WP	CDSS		Statistics in R and beyond	3	4	
WP	CDSS		Advanced Quantitative Methods	4	5	
WP	CDSS		Bayesian Statistics	3	4	
WP	CDSS		Research in Social Cognition	3	3	
WP	CDSS		Research in Cognitive Psychology	3	3	
WP	CDSS		Advanced Social and Economic Cognition	3	4	
WP	CDSS		Experimental Design, Analysis of Variance, and Linear Modeling	3	2	
WP	CDSS		Multivariate Analysis	4	6	
WP	CDSS		Cross-sectional Data Analysis	4	6	
WP	CDSS		Game Theory	4	6	
WP	E 521		Methods in Empirical Industrial Organization	7	9	
WP	E 601		Advanced Microeconomics	5	10	
WP	E 829		Dynamic Models in Empirical Industrial Organization	6	14	
WP	E 876		Econometrics of Panel Data and Social Interactions	6	5	
WP	E 884		Frequency Domain Methods for Time Series	6	7	
WP	E 885		Incentives and Experimentation	6	5	
Minimum number of ECTS credits from mandatory elective courses						min. 27

¹ The coursework which belongs to this course is stipulated 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 will be given at the end of the second semester if the student's attendance of the seminar was adequate in both semesters.

³ The coursework which belongs to this course is stipulated in the course catalog for the doctoral program in Social Sciences at the CDSS.

⁴ The coursework which belongs to this course is stipulated in the current version of the shared Examination Regulations for the Master of Arts (M.A.) in Political Science and the Master of Arts (M.A.) in Sociology / Master of Science (M.Sc.) in Psychology at the School of Social Sciences at the University of Mannheim..

⁵ The coursework which belongs to these courses is stipulated in the current version of the Examination Regulations for the master's program in Economics at the University of Mannheim.

⁶ The coursework which belongs to this course is stipulated in the course catalog for the doctoral program in Economics at the CDSE.

⁷The coursework which belongs to this course is stipulated in the current version of the Examination Regulations and the course catalog for the master's program in Economics at the University of Mannheim.

F. Operations Management Track

I. General Provisions

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 chosen must also be passed, obtaining 16 ECTS credits in the first semester and at least 16 to 21 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, are to be passed. 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 compulsory modules (incl. Area Seminars) is to be passed (11 to 12 ECTS credits); 1 ECTS credit is given for the Area Seminar if the student's attendance of such a seminar in a further semester is considered adequate.
- b. Coursework for the elective courses chosen must be passed and a minimum of 20 ECTS credits obtained.

II. Semester and Course Overview

1st Semester		Course		Coursework (Composition and Type)	ECTS	30
HWS	P	E 700	Mathematics for Economists	¹	6	
	P	OPM 805	Research Seminar Business Analytics	Two pieces of coursework (one oral, one written): presentation and essay	8	
	P	OPM 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Maximum number of ECTS credits available from mandatory courses						14
	WP	OPM 801	Optimization and Heuristics	Three pieces of coursework (one written, two oral): term paper, presentation and participation	8	
	WP	OPM 803	Selected Topics in Nonlinear Optimization	Three pieces of coursework (one written, two oral): term paper, presentation and participation	8	
	WP	E 701	Advanced Microeconomics I	¹	8	
	WP	E 703	Advanced Econometrics I	¹	8	
Maximum number of ECTS credits available from mandatory elective courses						16
2nd Semester		Course		Coursework (Composition and Type)	ECTS	29-34
FSS	P	OPM 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Total ECTS credits from mandatory courses						1
	WP	OPM 802	Dynamic and Stochastic Models in Supply Chain Research	Two pieces of coursework (one written, one oral): term paper and presentation	8	
	WP	OPM 806	Empirical Research in Operations Management	Two pieces of coursework (oral): presentation and oral exam (30 min.)	8	
	WP	MKT 802	Marketing Theories	Two pieces of coursework (one written, one oral): essay and presentation	6	
	WP	MAN 805	Applied Methods in Management Research	Two pieces of coursework (oral): presentation and oral exam (20 min.)	6	
	WP	OPM 999	Project Study Operations	Two pieces of coursework (one written, one oral): essay and presentation	9	
ECTS credits available from mandatory elective courses						16-21
ECTS credits for the Dissertation Proposal						12

3rd Semester		Course		Coursework (Composition and Type)	ECTS	min. 31
HWS	P	OPM 901	Research Seminar Operations Management & Operations Research	Two pieces of coursework (one written, one oral): term paper and presentation	8	
	P		Academic Writing Course	Two pieces of coursework (one written, one oral): essay and participation	3	
	P	OPM 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Total ECTS credits from mandatory courses						11
	W		Courses from other tracks of this doctoral program at the CDSB ³ or from the doctoral programs at the CDSE ⁴ and CDSS ⁵ or from the Master's program in Mathematics in Business and Economics ⁶	^{3, 4, 5, 6}	min. 12	
	W	OPM 920	Contemporary Topics in Operations Research	One or several pieces of coursework (written and/or oral): exam (60 min. or 90 min.) and/or term paper and/or presentation and/or participation	8	
Minimum number of ECTS credits from elective courses						min. 20

¹ The coursework which belongs to this course is stipulated 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 will be given at the end of the second semester if the student's attendance of the seminar was adequate in both semesters.

³ 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..

⁴ The courses available, the corresponding coursework and 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 for the doctoral program in Economics..

⁵ The courses available, the corresponding coursework and number of ECTS credits can be found in the course catalog for the doctoral program in Social Sciences at the CDSS in combination with the current version of the shared Examination Regulations for the Master of Arts (M.A.) in Political Science and the Master of Arts (M.A.) in Sociology / Master of Science (M.Sc.) in Psychology at the School of Social Sciences at the University of Mannheim.

⁶ The courses available, the corresponding coursework and number of ECTS credits are stipulated 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 Provisions

1. First and second semester:

- a. Coursework for the following mandatory courses must be completed: E 700, E 703, TAX 801. Coursework for the mandatory elective courses chosen must also be passed, obtaining 16 ECTS credits in the first semester and 15 to 18 ECTS credits in the second semester.
A minimum of five of the courses named in sentences 1 and 2, amounting to at least 35 ECTS credits, are to be passed. At least two 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 compulsory modules (incl. Area Seminars) is to be passed (4 ECTS credits).
- b. Coursework for the elective courses chosen must be passed and a minimum of 20 ECTS credits obtained.

II. Semester and Course Overview

1st Semester		Course		Coursework (Composition and Type)	ECTS	30
HWS	P	E 700	Mathematics for Economists	1	6	
	P	E 703	Advanced Econometrics I	1	8	
	P	TAX 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²	
Maximum number of ECTS credits available from mandatory courses						14
	WP	TAX 916	Applied Econometrics I	Two pieces of coursework (oral): participation and oral exam (10 min.)	8	
	WP	ACC 902	Normative Accounting Research	Two pieces of coursework (one oral, one written): presentation and essay	8	
	WP	FIN 801	Discrete Time Finance	Two pieces of coursework (one written, one oral): exam (90 min.) and participation	8	
	WP	E 701	Advanced Microeconomics I	1	8	
	WP	E 702	Advanced Macroeconomics I	1	8	
	WP		European Tax Law	3	8	
Maximum number of ECTS credits available from mandatory elective courses						16
2nd Semester		Course		Coursework (Composition and Type)	ECTS	36-39
FSS	P	TAX 801	Business Taxation	Two pieces of coursework (oral): presentation and participation	8	
	P	TAX 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Maximum number of ECTS credits available from mandatory courses						9
	WP	TAX 911	Measurement of Effective Tax Burdens	One or several pieces of coursework (written and/or oral): essay and/or presentation	8	
	WP	TAX 913	Empirical Taxation Research	One or several pieces of coursework (written and/or oral): essay and/or presentation	10	
	WP	TAX 919	International Tax Law	One or several pieces of coursework (written and/or oral): essay and/or presentation	8	
	WP	ACC 802	Analytical Research in Accounting	Two pieces of coursework (one oral, one written): presentation and exam (90 min.)	6	

	WP	ACC 903	Empirical Accounting Research I: (Research Methods)	Two pieces of coursework (one oral, one written): presentation and exam (90 min.)	6		
	WP	ACC 904	Empirical Accounting Research II: (Causal Inference)	Two pieces of coursework (one oral, one written): presentation and exam (90 min.)	6		
	WP	FIN 803	Corporate Finance	One piece of coursework (written): essay	6		
	WP	FIN 804	Econometrics of Financial Markets	Two pieces of coursework (one written, one oral): exam (90 min.) and participation	6		
	WP	FIN 901	Behavioral Finance	Two pieces of coursework (one oral, one written): presentation and exam (60 min.)	6		
	WP	E 557	Public Economics	7	7		
	WP	E 801	Advanced Microeconomics II	1	5		
	WP	E 802	Advanced Macroeconomics II	1	5		
	WP	E 803	Advanced Econometrics II	1	5		
	WP	E 804	Advanced Microeconomics III	1	5		
	WP	E 805	Advanced Macroeconomics III	1	5		
	WP	E 806	Advanced Econometrics III	1	5		
ECTS credits available from mandatory elective courses						15-18	
ECTS credits for the Dissertation Proposal						12	
3rd Semester		Course		Coursework (Composition and Type)		ECTS	min. 13
HWS	P		Academic Writing Course	Two pieces of coursework (one written, one oral): essay and participation	3		
	P	TAX 910	Area Seminar	One piece of coursework (oral): adequate attendance	(1) ²		
Total ECTS credits from mandatory courses						3	
	W		Courses from other tracks of this doctoral program at the CDSB ⁴ or from the doctoral programs at the CDSE ⁵ and CDSS ⁶	4, 5, 6	min. 10		
Minimum number of ECTS credits from elective courses						min. 10	

4th Semester		Course		Coursework (Composition and Type)	ECTS	min. 11
FSS	P	TAX 910	Area Seminar	One piece of coursework (oral): adequate attendance	1	
Total ECTS credits from mandatory courses						1
	W		Courses from other tracks of this doctoral program at the CDSB ⁴ or from the doctoral programs at the CDSE ⁵ and CDSS ⁶	^{4, 5, 6}	min. 10	
Minimum number of ECTS credits from elective courses						min. 10

¹ The coursework which belongs to this course is stipulated 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 will be given at the end of the second semester if the student's attendance of the seminar was adequate in both semesters.

³ The coursework which belongs to this course is stipulated in the current versions of the Study and Examination Regulations in combination with the module catalog for the Master of Laws (LL.M.).

⁴ The courses available, the corresponding examinations and number of ECTS credits can be found in this attachment under the Semester and Course Overview for the track..

⁵ The courses available, the corresponding coursework and 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 for the doctoral program in Economics.

⁶ The courses available, the corresponding coursework and number of ECTS credits can be found in the course catalog for the doctoral program in Social Sciences at the CDSS in combination with the current version of the shared Examination Regulations for the Master of Arts (M.A.) in Political Science and the Master of Arts (M.A.) in Sociology / Master of Science (M.Sc.) in Psychology at the School of Social Sciences at the University of Mannheim.

⁷ The coursework which belongs to this course is stipulated in the current version of the Examination Regulations and the course catalog for the master's program in Economics at the University of Mannheim.