

FACT (Finance, Accounting, Controlling and Taxation)

Degree	Master of Science (M.Sc.)
Type of study	Full-time study
Standard period of study	3 semesters
Commencement of studies	Winter semester (1 Oct)
Credits (ECTS)	90
Language of instruction	English, German / English
Department / Central Institute	Department of Business and Economics

Degree programme

The master's programme is aimed at talented and ambitious graduates of a bachelor's degree in business and economics who wish to prepare themselves for responsible positions in the fields of finance, accounting, controlling and taxation. The consecutive degree programme combines the strongly intertwined disciplines and takes into account the individual focus of the students by offering a wide range of options.

Building on the respective bachelor's degree, complex contents of the above-mentioned fields of business administration are taught in an interactive form, whereby attention is paid to interdisciplinary connections and a scientific foundation with a clear practical relevance. The four core disciplines of the master's programme are flanked by courses on business law, ERP systems and quantitative methods, among others. Courses on scientific writing, data analysis and quantitative-empirical methods comprehensively prepare students for the master's thesis.

The newly designed programme is the result of the merger of the previous programmes FACT (old) and Accounting and Controlling. It has an international orientation and can be studied entirely in English. Small, international student groups enable intensive professional and intercultural exchange. The practical relevance is guaranteed by professors with practical experience as well as guest lecturers from the business world. The Master's thesis can be written in German or English.

Selected students can participate in a double degree programme with the ESC Rennes in France.

Information for prospective students

Student Counselling Services

+49 30 30877-1919

- [Any questions?](#)
[Write us a message](#)
- [On-site consultation](#)

- 31.01.2025
[Online info event](#)

- 12.02.2025
[Online info event](#)

- 26.02.2025
[Online info event](#)

- 12.03.2025
[Online info event](#)

- 19.03.2025
[Online info event](#)

- 26.03.2025
[Online info event](#)

Advice for applicants and students

Department of Business and Economics

Juliane Kind

Studienbüro 3

+49 30 30877-1399

Admission and enrolment Office for Applications, Admissions and Enrolment

+49 30 30877-1800

bbzi@hwr-berlin.de

Office hours:

Mon 14.00-16.00

Wed 10.00-12.00

Thu 14.00-16.00

Professional field

The master's degree programme enables graduates to take on demanding specialist and management tasks in nationally and internationally active companies across all sectors. In addition, the degree opens the door to higher levels in German public administration. Graduates often work in the fields of management consulting, tax consulting or auditing as well as in commercial management, finance and accounting or in public administrative functions.

Degree structure

- [Sample study plan](#)

In their first semester, students of this degree programme complete an advanced foundation stage followed by in-depth studies in the second semester. Methodologically, the courses are characterized by seminar-based teaching. One focus is on case study work. Through this, the acquired knowledge is applied to practical problems and deepened.

The third semester is reserved for the master's thesis and the oral master's examination, unless an internship or a semester abroad is completed. In this case, the study programme is extended from three to four semesters.

Course Catalog

All information about currently offered modules and courses can be found in the online campus management system [S.A.M.](#)

Admission requirements

- Bachelor's or equivalent degree in Business studies from an accredited university
- At least 210 credit points. Applicants with 180 credits will be required to obtain the additional 30 credits, for example by completing a placement in the third semester (the programme will then last four semesters),
- Proof that at least two subjects from the four relevant fields of Finance, Accounting, Controlling and Taxation have been completed in the previous degree programme with at least 20 ECTS in total.



- English language skills on a high B2 level proved by a standardised test, e.g. TOEFL (iBT minimum score 83), IELTS (minimum score 6.0), TOEIC Four Skills (minimum score 1200), PTE Academic (minimum score 67), Cambridge English Scale (minimum score 170), Oxford Test of English (minimum score 126), UNICert II
If you have studied in the higher education system a minimum of two semesters entirely in English, this can be accepted as equivalent (please provide proof with your application). You do not need to provide further English certificates if you hold a GMAT.
- Letter of motivation in English
- Curriculum vitae in English

Helpful, but not required:

- Proof of work experience in the field of studies if you have worked for at least one year (showing the content and period of employment)
- A GMAT/ GMAT Focus with a score above 600 points; with a GMAT/GMAT Focus no extra English proof has to be submitted

Application procedure and deadlines

- [How to apply for this programme](#)
- [FAQs: Applying for Master degree programmes at the Department of Business and Economics](#)

Applicants with a degree from a German university:

15.04.-15.06.

Please, apply online through the [HWR Berlin application platform \(S.A.M.\)](#).

Applicants with a degree from an university abroad:

15.03.-15.05.

Students with a Non-German Bachelor degree apply at [uni-assist e. V.](#)

Accreditation

Die HWR Berlin hat ab 1.4.2023 vom Akkreditierungsrat (AR) die Systemakkreditierung erhalten.

Sie ist daher bis zum 31.3.2031 berechtigt, ihre Studiengänge, die das interne Qualitätsmanagement durchlaufen, gemäß der geltenden BlnStudAkkV selbst zu akkreditieren.

Internship semester

Students who acquired less than 210 European Credit Transfer System [ECTS] points in their Bachelor course must obtain the missing credit points for example by way of an integrated period of practical training, for which 30 ECTS points are awarded. This internship semester is scheduled in the third semester, after the theoretical phase and before the completion of studies. The master programme will thus last four semesters.

The content of the internship has to relate to the focus of your master studies.

After enrollment you can place a request for accreditation of previous work experience or internships.

Alternatively, the missing 30 ECTS may be gained through studies abroad during your third semester. More information will be given after the start of studies upon request.

You will not have to acquire extra ECTS if your Bachelor programme was not accredited according to the ECTS point system. This generally holds true for non-EU-study programmes.

Students who have already gained 210 ECTS points in their Bachelor and completed an internship may do an additional voluntary internship in their third semester.

Study plans and regulations

All regulations, forms and documents can be found in your [faculty site](#).

Fees and grants

Tuition fees	None
Semesterfee	ca. € 300 per semester (incl. local transport semester ticket)
Funding	Possibly Bafög grants