### Module Description

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Financial Accounting</td>
<td>12-ExtUR-G-072-m01</td>
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**Module coordinator**
holder of the Chair of Business Taxation

**Module offered by**
Faculty of Business Management and Economics

<table>
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<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
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<table>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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**Contents**
This course offers an introduction to the fundamentals of financial accounting, including the technique of double-entry book-keeping as well as the fundamentals of recognition, valuation and presentation of assets, liabilities and equity according to German commercial law.

**Intended learning outcomes**
Students acquire a basic understanding of the fundamentals of financial accounting. They are able to arrange, reproduce and apply this knowledge, i.e., they are able to solve simple accounting problems.

**Courses**
V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**
written examination (approx. 60 minutes)

**Allocation of places**
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**Additional information**
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)
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**Module appears in**
- Bachelor' degree (1 major) Computer Science (2007)
- Bachelor' degree (1 major) Mathematics (2008)
- Bachelor' degree (1 major) Mathematics (2007)
- Bachelor' degree (1 major) Business Management and Economics (2007)
- Bachelor' degree (1 major) Business Information Systems (2007)