### Module Description

**Module title**  
Financial Accounting

**Abbreviation**  
12-ExtUR-G-072-m01

**Module coordinator**  
holder of the Chair of Business Taxation

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

**ECTS**  
5

**Method of grading**  
numerical grade

**Only after succ. compl. of module(s)**  
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**Duration**  
1 semester

**Module level**  
undergraduate

**Other prerequisites**  
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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)