

Module title		Abbreviation
Financial Accounting		12-ExtUR-G-132-m01
Module coordinator		Module offered by
holder of the Chair of Business Taxation		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
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 (type, number of weekly contact hours, language – if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 minutes)		
Allocation of places		
Number of places: 840. No restrictions with regard to available places for Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits), Wirtschaftsmathematik (Mathematics for Economics) (BSc with 180 ECTS credits), Wirtschaftsinformatik (Business Information Systems) (BSc with 180 ECTS credits) as well as Bachelor's students with the minor Wirtschaftswissenschaft (Business Management and Economics) (60 ECTS credits). The remaining places will be allocated to students of other subjects. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. Applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.		
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 (2014) Bachelor' degree (1 major) Mathematics (2014) Bachelor' degree (1 major) Business Management and Economics (2013) Bachelor' degree (1 major) Business Information Systems (2014) Bachelor' degree (1 major) Business Information Systems (2013)		