Financial Accounting

12-ExtUR-G-152-m01

holder of the Chair of Business Taxation

Faculty of Business Management and Economics

5

Only after succ. compl. of module(s)

1 semester

undergraduate

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.

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.

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written examination (approx. 60 minutes)

840 places. (1) 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). (2) The remaining places will be allocated to students of other subjects. (3) When places are allocated in accordance with (2) and the number of applications exceeds the number of available places, places will be allocated according to the following quotas: a) 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. b) 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. c) Quota 3 (25 % of places): lottery.

Bachelor’ degree (1 major) Computer Science (2015)
Bachelor’ degree (1 major) Mathematics (2015)
Bachelor’ degree (1 major) Business Management and Economics (2015)
Bachelor’ degree (1 major) Economathematics (2015)
Bachelor’ degree (1 major) Business Information Systems (2015)
Bachelor’ degree (1 major, 1 minor) Business Management and Economics (Minor, 2015)
Master’s degree (1 major) China Business and Economics (2016)
Bachelor’ degree (1 major) Business Information Systems (2016)
Bachelor’ degree (1 major) Economathematics (2017)
Bachelor’ degree (1 major) Computer Science (2017)
Bachelor’ degree (1 major) Computer Science (2019)
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<tr>
<th>Degree</th>
<th>Major(s)</th>
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<tbody>
<tr>
<td>Master's degree</td>
<td>(1 major) China Business and Economics (2019)</td>
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<td>Module studies (Bachelor)</td>
<td>Business Management and Economics (2019)</td>
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<tr>
<td>Bachelor's degree</td>
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<tr>
<td>Bachelor's degree</td>
<td>(1 major, 1 minor) Business Management and Economics (Minor, 2019)</td>
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