

Module title		Abbreviation
Financial Accounting		12-ExtUR-G-152-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 (2) + T (2)		
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		
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.		
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 (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's 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)		

Master's degree (1 major) China Business and Economics (2019)
Module studies (Bachelor) Business Management and Economics (2019)
Bachelor' degree (1 major) Business Information Systems (2019)
Bachelor' degree (1 major) Business Management and Economics (2019)
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019)
Bachelor' degree (1 major) Business Information Systems (2020)