Module title: Accounting
Abbreviation: 12-ExtUR-G-212-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): --

Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

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 (2) + T (2)

Method of assessment:
written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places: --

Additional information: --

Referred to in LPO I (examination regulations for teaching-degree programmes): --

Module appears in:
Master's degree (1 major) China Business and Economics (2021)
Bachelor' degree (1 major) Business Information Systems (2021)
Bachelor' degree (1 major) Economathematics (2021)
Bachelor' degree (1 major) Business Management and Economics (2021)
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2021)