

Module title		Abbreviation
Accounting		12-ExtUR-G-212-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) Language of assessment: German and/or English		
Allocation of places		
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Additional information		
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Workload		
150 h		
Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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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) Bachelor' degree (1 major) Economathematics (2022) Bachelor' degree (1 major) Artificial Intelligence and Data Science (2022) exchange program Business Management and Economics (2022) Bachelor' degree (1 major) Artificial Intelligence and Data Science (2023) Bachelor' degree (1 major) Mathematics (2023) Bachelor' degree (1 major) Business Information Systems (2023) Bachelor' degree (1 major) Economathematics (2023) Bachelor' degree (1 major) Business Management and Economics (2023) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2023)		



Bachelor' degree (1 major) Artificial Intelligence and Data Science (2024)