

<b>Module title</b>		<b>Abbreviation</b>
Advanced Financial Accounting		12-M-AFA-221-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Accounting		Faculty of Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>Transparent reporting of large corporations and multinational enterprises are challenging for modern accounting systems. This module addresses recent developments in financial and non-financial accounting, ensuring that students are up-to-date with the current accounting landscape. It is designed for students who have a basic understanding of financial or non-financial accounting and seek to explore complex accounting issues in greater depth. Topics can vary depending on the current issues in practice or research. Former topics include accounting for financial instruments, revenue recognition, or the latest developments in sustainability reporting. The module is taught through a combination of lectures, exercises, and practical case studies. Guest lectures from industry experts are incorporated to provide real-world insights into advanced accounting practices.</p>		
<b>Intended learning outcomes</b>		
<p>By the end of this module, students will be able to:</p> <ul style="list-style-type: none"> <li>• Solve and analyze complex financial and non-financial accounting tasks.</li> <li>• Analyze and interpret reporting data to support decision-making in various business contexts.</li> <li>• Stay informed and adapt to evolving accounting standards and practices.</li> </ul>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
<p>written examination (approx. 60 to 120 minutes) Language of assessment: German and/or English creditable for bonus</p>		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
150 h		
<b>Teaching cycle</b>		
Teaching cycle: summer semester		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
<p>Master's degree (1 major) Management (2018) Master's degree (1 major) Economathematics (2021) Master's degree (1 major) Management (2022) Master's degree (1 major) Economathematics (2022) exchange program Business Management and Economics (2022)</p>		

