# Module Description

**Module title**: Advanced Financial Accounting (German GAAP, IFRS)  
**Abbreviation**: 12-M-ER-132-m01

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
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<tbody>
<tr>
<td>holder of the Chair of Business Management and Accounting</td>
<td>Faculty of Business Management and Economics</td>
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<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
<td>-</td>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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<tr>
<td>1 semester</td>
<td>graduate</td>
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## Contents

Content: This course deals with selected complex financial accounting problems according to national German GAAP (German Commercial Code, Handelsgesetzbuch).

Outline of syllabus: Theoretical and empirical foundations of financial accounting; selected topics of advanced financial accounting, e.g. pension accounting, fair value accounting (financial instruments, biological assets, hedge accounting; purchase price allocation and impairment test; leasing; deferred taxes in individual and group financial statements; capital consolidation in multilevel corporate groups; presentation of equity changes; statement of cash flow and segment reporting; notes and management report.

Reading list to be provided during course.

## Intended learning outcomes

After completing this course, students will be able to

1. analyze complex financial accounting problems according to national and international financial reporting standards and develop predominantly self-directed solutions for these problems;

2. evaluate independently selected research contribution to the theory of financial accounting and design research- or application-oriented projects.

## Courses

(V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment: (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1

Language of assessment: German, English

## Allocation of places

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## Additional information

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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) Business Management (2013)
- Master's degree (1 major) Economics (2013)