

Module title		Abbreviation
Advanced Financial Accounting (German GAAP, IFRS)		12-M-ER-132-m01
Module coordinator		Module offered by
holder of the Chair of Business Management and Accounting		Faculty of Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	graduate	--
Contents		
<p>Content: This course deals with selected complex financial accounting problems according to national German GAPP (German Commercial Code, Handelsgesetzbuch).</p> <p>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.</p> <p>Reading list to be provided during course.</p>		
Intended learning outcomes		
<p>After completing this course, students will be able to</p> <ol style="list-style-type: none"> 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 (type, number of weekly contact hours, language — if other than German)		
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)		
<p>a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1</p> <p>Language of assessment: German, English</p>		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Master's degree (1 major) Business Management (2013)</p> <p>Master's degree (1 major) Economics (2013)</p>		

