

Module title		Abbreviation
Advanced Financial Accounting (German GAAP, IFRS)		12-M-ER-141-m01
Module coordinator		Module offered by
holder of the Chair of Business Management and Accounting		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	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"> analyze complex financial accounting problems according to national and international financial reporting standards and develop predominantly self-directed solutions for these problems; 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)		
Ü + V (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>written examination (approx. 60 to 90 minutes)</p> <p>Language of assessment: German, English</p> <p>creditable for bonus</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 (2014)</p> <p>Master's degree (1 major) Economics (2014)</p>		

