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| 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"> 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) | | |
| 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 | | |
| -- | | |
| 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> | | |