Module title: Advanced Financial Accounting (German GAAP, IFRS)

Abbreviation: 12-M-ER-141-m01

Module coordinator: holder of the Chair of Business Management and Accounting

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade --

Only after succ. compl. of module(s): --

Duration: 1 semester

Module level: graduate

Other prerequisites: --

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 (type, number of weekly contact hours, language — if other than German)

U + 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)

written examination (approx. 60 to 90 minutes)

Language of assessment: German, English creditable for bonus

Allocation of places: --

Additional information: --

Referred to in LPO I (examination regulations for teaching-degree programmes): --

Module appears in:

Master's degree (1 major) Business Management (2014)
Master's degree (1 major) Economics (2014)