Module title: Advanced Financial Accounting (German GAAP, IFRS)
Abbreviation: 12-M-ER-161-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):
Ü (2) + V (2)

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 120 minutes)
Language of assessment: German and/or 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) Economathematics (2016)
Master's degree (1 major) Business Management (2015)
Master's degree (1 major) China Business and Economics (2016)
Master's degree (1 major) China Language and Economy (2016)
Master's degree (1 major) Management (2018)
Master's degree (1 major) China Business and Economics (2019)
Master's degree (1 major) China Language and Economy (2019)
Master's degree (1 major) China Business and Economics (2021)
Master's degree (1 major) China Language and Economy (2021)
Master's degree (1 major) Economathematics (2021)