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| <b>Module title</b>  |                          | <b>Abbreviation</b>                          |
| Accounting and Capital Markets   |                          | 12-M-REKA-102-m01                            |
| <b>Module coordinator</b>  |                          | <b>Module offered by</b>                     |
| holder of the Chair of Chair of Business Management, Controlling and Accounting  |                          | Faculty of Business Management and Economics |
| <b>ECTS</b>  | <b>Method of grading</b> | <b>Only after succ. compl. of module(s)</b>  |
| 5  | numerical grade          | --   |
| <b>Duration</b>  | <b>Module level</b>      | <b>Other prerequisites</b>                   |
| 1 semester   | graduate                 | --   |
| <b>Contents</b>  |                          |  |
| <p>The module focuses on financial and management accounting, their functions, possible configurations as well as their impact on internal and external recipients under consideration of the institutional setting. In this context, an economic perspective has priority over detailed legal arrangements and regulations by the standard setters. Based on the theoretical foundations of information economics as well as decision-making and balance sheet theories, typical issues concerning cost accounting and controlling as well as financial accounting and publicity are discussed.</p> |                          |  |
| <b>Intended learning outcomes</b>  |                          |  |
| <p>Initially a fundamental knowledge about the conception and impact of management and financial accounting as information systems is acquired. In the following, the module mainly sharpens the understanding of the economic impacts of the configuration of management and financial accounting. What is more, extensive knowledge about possible impacts of changes in institutional general frameworks is conveyed. For example changes in valuation standards, publicity rules or regulations about the distribution of profits in enterprises and on capital markets are considered.</p>      |                          |  |
| <b>Courses</b> (type, number of weekly contact hours, language – if other than German)   |                          |  |
| V + Ü (no information on SWS (weekly contact hours) and course language available)   |                          |  |
| <b>Method of assessment</b> (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 minutes)   |                          |  |
| <b>Allocation of places</b>  |                          |  |
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| <b>Additional information</b>  |                          |  |
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| <b>Workload</b>  |                          |  |
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| <b>Teaching cycle</b>  |                          |  |
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| <b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)   |                          |  |
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| <b>Module appears in</b>   |                          |  |
| Master's degree (1 major) Business Management (2010)   |                          |  |
| Master's degree (1 major) Economics (2010)   |                          |  |