Module title: Accounting and Capital Markets

Abbreviation: 12-M-REKA-182-m01

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

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Duration: 1 semester

Module level: unknown

Other prerequisites: unknown

Contents:
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.

Intended learning outcomes:
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.

Courses (type, number of weekly contact hours, language — if other than German): V (2) + Ü (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):
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)
Language of assessment: German and/or English

Allocation of places:

Additional information:

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

Module appears in:
Master's degree (1 major) Management (2018)
Master's degree (1 major) International Economic Policy (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) (2019)