

Module title		Abbreviation
Accounting and Capital Markets		12-M-REKA-182-m01
Module coordinator		Module offered by
holder of the Chair of Business Management, Controlling and Accounting		Faculty of 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		
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 and managerial accounting 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 covered. 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 creditable for bonus		
Allocation of places		
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Additional information		
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Workload		
150 h		
Teaching cycle		
Teaching cycle: summer semester		
Referred to in LPO I (examination regulations for teaching-degree programmes)		
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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) Information Systems (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)  
Master's degree (1 major) Information Systems (2022)  
Master's degree (1 major) International Economic Policy (2022)  
Master's degree (1 major) Management (2022)  
Master's degree (1 major) Economathematics (2022)  
exchange program Business Management and Economics (2022)