

Module title		Abbreviation
Financial Reporting and Risk Management		12-M-RM1-102-m01
Module coordinator		Module offered by
holder of the Chair of Business Management 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		
<p>Content: This module analyses the presentation of opportunities and risks in financial reports, i. e. annual or interim reports, in conjunction with selected value-based management and profitability analysis approaches.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Basics of financial reporting and risk management;</li> <li>2. Practice of risk reporting;</li> <li>3. Profitability analysis according to Penman;</li> <li>4. Value-based management and risk management;</li> <li>5. Residual income and business valuation;</li> <li>6. Analysis of equity risk;</li> <li>7. Analysis of credit risk;</li> <li>8. Risk management monitoring by audit committees and auditors.</li> </ol> <p>Reading list to be provided in class.</p>		
Intended learning outcomes		
<p>After completing the course, the students will be able</p> <ol style="list-style-type: none"> <li>1. to present the relation between risk management and financial reporting;</li> <li>2. to analyze and solve independently complex problems with respect to the presentation of opportunities and risk in financial reports based on national and international standards;</li> <li>3. to identify the relation between risks and value-based management;</li> <li>4. to evaluate independently selected research results concerning risk reporting and design own research- or practice-oriented projects.</li> </ol>		
Courses (type, number of weekly contact hours, language — if other than German)		
V + Ü (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 minutes)		
Allocation of places		
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Additional information		
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Workload		
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Teaching cycle		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>
Master's degree (1 major) Business Management (2010)
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