

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 Business 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"> 1. Basics of financial reporting and risk management; 2. Practice of risk reporting; 3. Profitability analysis according to Penman; 4. Value-based management and risk management; 5. Residual income and business valuation; 6. Analysis of equity risk; 7. Analysis of credit risk; 8. Risk management monitoring by audit committees and auditors. <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"> 1. to present the relation between risk management and financial reporting; 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; 3. to identify the relation between risks and value-based management; 4. to evaluate independently selected research results concerning risk reporting and design own research- or practice-oriented projects. 		
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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Module appears in

Master's degree (1 major) Business Management (2010)