Module title: Financial Reporting and Risk Management

Abbreviation: 12-M-RM1-102-m01

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

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Only after succ. compl. of module(s): --

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:

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.

Outline of syllabus:

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.

Reading list to be provided in class.

Intended learning outcomes:

After completing the course, the students will be able

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 designing 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: --

Additional information: --

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)