## 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)
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## Duration
1 semester

## Module level
graduate

## Other prerequisites
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### 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 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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### 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)