Module title: Legal Foundations of Riskmanagement and Compliance
Abbreviation: 12-M-RM1-161-m01

Module coordinator: holder of the Chair of Business Management and Accounting
Module offered by: Faculty of Business Management and Economics

ECTS: 2
Method of grading: 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 (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

Allocations of places:
30 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

Additional information:
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### Module description

**Referred to in LPO I**  
(examination regulations for teaching-degree programmes)

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**Module appears in**

- Master's degree (1 major) Business Information Systems (2016)
- Master's degree (1 major) Business Management (2015)
- Master's degree (1 major) Management (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) (2019)