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| <b>Module title</b>  |                          | <b>Abbreviation</b>                          |
| Advanced Seminar: Financial Accounting and Auditing  |                          | 12-M-SER-111-mo1                             |
| <b>Module coordinator</b>  |                          | <b>Module offered by</b>                     |
| holder of the Chair of Business Management and Accounting  |                          | Faculty of Business Management and Economics |
| <b>ECTS</b>  | <b>Method of grading</b> | <b>Only after succ. compl. of module(s)</b>  |
| 10   | numerical grade          | --   |
| <b>Duration</b>  | <b>Module level</b>      | <b>Other prerequisites</b>                   |
| 1 semester   | graduate                 | --   |
| <b>Contents</b>  |                          |  |
| The module provides students with more in-depth insights into current problems of external accounting and auditing, usually using scientific primary literature in English or German language.   |                          |  |
| <b>Intended learning outcomes</b>  |                          |  |
| After completion of the module, participants have<br>(i) consolidated the learned issues and possibly applied additional techniques of scientific work;<br>(ii) created and defended a qualifying level relevant scientific work;<br>(iii) conducted a scientific examination of the work results of other seminar participants;<br>(iv) the ability to present and develop solution-oriented their own performance adequately considering communicative aspects.  |                          |  |
| <b>Courses</b> (type, number of weekly contact hours, language – if other than German)   |                          |  |
| S (no information on SWS (weekly contact hours) and course language available)   |                          |  |
| <b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)   |                          |  |
| term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1<br>Assessment offered: once a year, winter semester  |                          |  |
| <b>Allocation of places</b>  |                          |  |
| Number of places: 20. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available. |                          |  |
| <b>Additional information</b>  |                          |  |
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| <b>Workload</b>  |                          |  |
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| <b>Teaching cycle</b>  |                          |  |
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| <b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)   |                          |  |
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| <b>Module appears in</b>   |                          |  |
| Master's degree (1 major) Economathematics (2011)  |                          |  |



Master's degree (1 major) Business Management (2011)  
Master's degree (1 major) Economics (2011)