### Module description

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advanced Seminar: Financial Accounting and Auditing</td>
<td>12-M-SER-161-m01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Module coordinator</th>
<th>Module offered by</th>
</tr>
</thead>
<tbody>
<tr>
<td>holder of the Chair of Business Management and Accounting</td>
<td>Faculty of Business Management and Economics</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>numerical grade</td>
<td>--</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 semester</td>
<td>graduate</td>
<td>--</td>
</tr>
</tbody>
</table>

### Contents

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.

### Intended learning outcomes

After completion of the module, participants have

1. consolidated the learned issues and possibly applied additional techniques of scientific work;
2. created and defended a qualifying level relevant scientific work;
3. conducted a scientific examination of the work results of other seminar participants;
4. the ability to present and develop solution-oriented their own performance adequately considering communicative aspects.

### Courses

(type, number of weekly contact hours, language — if other than German)

S (2) + S (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)

term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1
Assessment offered: Once a year, winter semester
Language of assessment: German and/or English

### Allocation of places

20 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

--

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

--

Module appears in

- Master's degree (1 major) Economathematics (2016)
- Master's degree (1 major) Business Management (2015)
- Master's degree (1 major) China Business and Economics (2016)
- Master's degree (1 major) China Language and Economy (2016)
- 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)