

Module title		Abbreviation
Seminar: Financial Accounting		12-Wipr-FS-242-mo1
Module coordinator		Module offered by
holder of the Chair of Business Management and Accounting		Faculty of Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>In this module, students engage with the scientific literature in the fields of accounting and finance. The aim of the seminar is to write a systematic literature review on a previously chosen topic area. Students will have access to an online tool for literature analysis developed by the department for this purpose.</p> <p>Students should have an interest in a topic from the field of accounting or finance that belongs to one of the following areas:</p> <ul style="list-style-type: none"> <li>• Financial Accounting</li> <li>• Corporate Disclosure</li> <li>• Sustainability Reporting</li> <li>• Standard Setting</li> <li>• Capital Markets</li> <li>• Valuation</li> <li>• Digital Transformation in Accounting</li> <li>• Auditing</li> <li>• Corporate Governance</li> </ul>		
Intended learning outcomes		
<p>Upon completion of this module, students will be able to:</p> <ul style="list-style-type: none"> <li>• Identify and motivate a relevant topic area in the field of Accounting or Finance;</li> <li>• Find and analyze scientific literature on a specific topic area;</li> <li>• Analyze and discuss selected studies.</li> </ul>		
Courses (type, number of weekly contact hours, language — if other than German)		
<p>S (2)</p> <p>Module taught in: German and/or English</p>		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
<p>term paper (10 to 15 pages) and presentation (approx. 20 minutes); (weighted 2:1)</p> <p>Language of assessment: German and/or English</p> <p>Assessment offered: in the semester in which the course is offered</p> <p>creditable for bonus</p>		
Allocation of places		
<p>5 places. WB4: Should the number of applications exceed the number of available places, places will be allocated as follows:</p> <p>(1) Bachelor's students of Wirtschaftswissenschaft (Business Management and Economics) (BSc with 180 ECTS credits) will be given preferential consideration.</p> <p>(2) The remaining places will be allocated to students of other subjects.</p> <p>(3) When places are allocated in accordance with (1) and (2) and the number of applications exceeds the number of available places, places will be allocated by lot among applicants from this group.</p> <p>(4) A waiting list will be maintained and places re-allocated by lot as they become available.</p>		
Additional information		
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**Workload**

150 h

**Teaching cycle**

Teaching cycle: each semester

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

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**Module appears in**

Bachelor's degree (1 major) Business Information Systems (2024)  
 Bachelor's degree (1 major) Economathematics (2024)  
 Bachelor's degree (1 major) Business Management and Economics (2024)  
 Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2024)  
 Bachelor's degree (1 major) Digital Business & Data Science (2024)  
 Bachelor's degree (1 major) Economathematics (2025)  
 Master's degree (1 major) China Business and Economics (2025)