

| Module title | | Abbreviation |
|---|-------------------|--------------------------------------|
| Financial Accounting | | 12-Wipr1-F-262-m01 |
| 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>Financial reporting should generate information that is made accessible to various stakeholders. Companies based in Germany are generally required to prepare annual financial statements according to the accounting principles of the German Commercial Code (HGB). This module offers a systematic analysis and interpretation of the applicable accounting principles. In addition to the purpose and principles of accounting, more extensive recognition and valuation principles in the annual financial statement, as well as group accounting practices are covered.</p> <p>Outline</p> <ul style="list-style-type: none"> • Introduction to the basic functions of accounting • Overview of the German system of Generally Accepted Accounting Principles (GAAP) • Recognition principles • Initial and subsequent measurement principles • Necessity of consolidated financial statements • Scope of consolidation • Basics of consolidation | | |
| Intended learning outcomes | | |
| <p>Upon completion of this module, students will be able to:</p> <ul style="list-style-type: none"> • Classify and evaluate various accounting issues from a theoretical perspective; • Evaluate alternative actions and develop appropriate accounting strategies; • Understand the necessity of consolidated financial statements and perform basic consolidation measures. | | |
| Courses (type, number of weekly contact hours, language — if other than German) | | |
| V (2) + Ü (2) Module taught in: German and/or English | | |
| 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 to 120 minutes) or b) portfolio (approx. 50 hours total) Language of assessment: German and/or English creditable for bonus | | |
| Allocation of places | | |
| -- | | |
| Additional information | | |
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| Workload | | |
| 150 h | | |
| Teaching cycle | | |
| Teaching cycle: summer semester | | |

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

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Module appears in

keinem Studiengang zugeordnet