

Module title		Abbreviation
Integrated Reporting		12-Wipr2-F-262-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 today's global economy, transparency of corporate reporting has become more essential than ever before. Stakeholders, including investors, customers, and the general public, are increasingly demanding a holistic view of a company's performance, not just in financial terms but also in terms of its environmental, social, and governance (ESG) impacts. Integrated Reporting goes beyond traditional financial reporting by integrating information about a company's social, environmental, and economic impacts. This module introduces the two major frameworks for financial and sustainability reporting in the European Union, namely the International Financial Reporting Standards (IFRS) and the European Sustainability Reporting Standards (ESRS). We will provide a systematic overview of both frameworks and introduce selected standards in more depth.</p> <p>Outline</p> <ul style="list-style-type: none"> • Introduction to the basic functions of accounting • Overview of the institutional framework • Conceptual framework for financial reporting • Selected financial reporting standards • Conceptual framework for non-financial reporting • Selected non-financial reporting standards 		
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 the perspective of integrated reporting; • Evaluate alternative actions and develop appropriate accounting strategies; • Understand the necessity of non-financial statements and an integrated approach to accounting. 		
Courses (type, number of weekly contact hours, language — if other than German)		
V (2) + Ü (2) Module taught in: 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)		
<p>a) written examination (approx. 60 to 120 minutes) or b) portfolio (approx. 50 hours total) Language of assessment: English creditable for bonus</p>		
Allocation of places		
--		
Additional information		
Qualification goal: scientific competences		
Workload		
150 h		
Teaching cycle		
Teaching cycle: winter semester		

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

--

Module appears in

keinem Studiengang zugeordnet