Module title			Abbreviation
Financial Accounting and Auditing 3 - Auditing			12-Wipr3-F-152-m01
Module coordinator		**Module offered by**	
Holder of the Chair of Financial Accounting		Faculty of Business 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

Fundamental investing involves valuation, and much of the information for valuation is contained in financial statements. This module provides a basic understanding of financial statement analysis, particularly on how to extract value-relevant information from financial statements, carry out financial statement analysis, and use financial data to value corporations. The module also provides the necessary tools to gain insights into what generates value in a corporation.

Intended learning outcomes

Students can understand publicly traded companies' financial statements (US GAAP/IFRS), identify value-relevant information in financial statements, and use this information for valuation. They know the relevant techniques to evaluate financial statements and understand the fundamental role of financial information in the valuation process. Students can apply valuation technics to real-world cases and recommend investment decisions.

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

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Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

written examination (approx. 60 minutes)
Language of assessment: German and/or English

Allocation of places

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Additional information

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Workload

150 h

Teaching cycle

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

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Module appears in

Bachelor' degree (1 major) Business Management and Economics (2015)
Bachelor' degree (1 major) Economathematics (2015)
Bachelor' degree (1 major) Business Information Systems (2015)
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2015)
Master's degree (1 major) China Business and Economics (2016)
Bachelor' degree (1 major) Business Information Systems (2016)
Bachelor' degree (1 major) Economathematics (2017)
Master's degree (1 major) China Business and Economics (2019)
Bachelor' degree (1 major) Business Information Systems (2019)
Bachelor' degree (1 major) Business Management and Economics (2019)

Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019)
Bachelor' degree (1 major) Business Information Systems (2020)