Financial Statement Analysis and Valuation

Module title

Module coordinator
holder of the Chair of Business Management and Accounting

Module offered by
Faculty of Business Management and Economics

ECTS
5

Method of grading
numerical grade

Duration
1 semester

Module level
undergraduate

Other prerequisites
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Contents

Content:
This module builds on the introductory courses in the areas of Financial and Managerial Accounting and, in particular, on the course "Jahresabschluss und analyse nach HGB und IFRS" ("Financial Accounting according to HGB and IFRS"). The module provides students with a systematic introduction to practical, methodical and theoretical aspects of business audits, i.e. financial statement audits.

Outline of syllabus:
1. Audits and audit-related services - introduction and overview
2. Audit process: functional aspects of economic examination
3. Audit institutions: institutional aspects of economic examination
4. Economical audit theory: the low-balling model of DeAngelo

Reading:

Intended learning outcomes

The students have a deeper understanding of the basics of business (balance) checks. They can organize, play back and apply the systematically gained knowledge, i.e solve simple problems of business (balance sheet) tests.

Courses
V (2) + Ü (2)
Module taught in: German and/or English

Method of assessment
a) written examination (approx. 60 minutes) or
b) term paper (approx. 10 pages)
Language of assessment: German and/or English

Allocation of places
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Additional information
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Referred to in LPO I
(examination regulations for teaching-degree programmes)
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Module appears in
Master's degree (1 major) China Business and Economics (2021)
Bachelor' degree (1 major) Business Information Systems (2021)
Bachelor' degree (1 major) Economathematics (2021)
Bachelor' degree (1 major) Business Management and Economics (2021)
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2021)