

Module title		Abbreviation
Financial Statement Analysis and Valuation		12-Wipr3-F-212-mo1
Module coordinator		Module offered by
holder of the Chair of Business Management and 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		
<p>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.</p> <p>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</p> <p>Reading: Marten, K.-U./Quick, R./Ruhnke, K.: Wirtschaftsprüfung, Düsseldorf (most recent edition).</p>		
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 (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 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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Workload		
150 h		
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)
Bachelor' degree (1 major) Econometrics (2022)