

Module title		Abbreviation
Digital Accounting Practice		12-Wipr3-F-242-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)		
portfolio (approx. 20 hours) Language of assessment: German and/or English creditable for bonus		
Allocation of places		
40 places. WB2: Should the number of applications exceed the number of available places, places will be allocated as follows: (1) Students who already have successfully completed courses of the FACT specialization will be given preferential consideration. Places will be allocated according to the total number of ECTS credits achieved in the corresponding modules. (2) The remaining places will be allocated to students of other subjects. Places will be allocated by lot. (3) Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. (4) A waiting list will be maintained and places re-allocated as they become available.		
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 Information Systems (2024) Bachelor' degree (1 major) Economathematics (2024) Bachelor' degree (1 major) Business Management and Economics (2024) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2024)
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