

General Information:

Module number:	MA WiWi 207: IntAccAdv I
Title (dt.):	-
Title (en.):	International Accounting Advanced I
Module level:	MSc
Abbreviation:	
Subtitle:	
Duration:	One semester
Occurrence - summer/winter:	Winter
Occurrence - regular/irregular:	Regular
Language:	German
Credits:	4
Specialization:	
Date:	
Location:	Augsburg (University)
FIM-exclusivity:	No

Workload:

Contact hours:	60
Self-study hours:	60
Total hours:	180

Achievment and assessment methods:

Description of achievment and assessment methods:	<p>Students have to hand in 6 short exercise papers during the semester in order to show their understanding of particular concepts discussed in the respective previous lecture (20% of final grade). Apart, each student has to participate in one short group presentation during either a lecture or an exercise course in order to demonstrate their ability to work in groups and to explain relevant topics to others (20% of final grade). The residual 60% are made up by the final exam at the end of the semester. By answering questions in text form, students have to show their understanding of national and international concepts of preparing consolidated financial statements. By applying accounting records and doing calculations on practical cases, students have to demonstrate their ability to use national and international accounting standards and understand the connectivity of legal, year-end closing and publication aspects of consolidated financial statement preparation.</p>
Type of assessment:	Written
Duration of assessment (min):	60 min
Assessment retake:	End of semester

Description:

(Recommended) prerequisites	Knowledge of book keeping and financial accounting.
Content:	<p>In this module, students are taught international accounting principles, which are becoming more and more important for internationally operating companies. In particular, they are taught the development of international accounting as well as German and international accounting regulations for group accounting and consolidation procedures for subsidiaries, joint ventures and associates. Finally, goodwill accounting is taught.</p>

Intended learning outcomes:

After successful completion of the module, students understand international accounting principles, which are highly important for globally oriented companies regarding external reporting as well as internal controlling due to the internationalisation of merchandise markets and capital markets. In particular, students know the accounting standards developed by the International Accounting Standards Board (IASB). By the end of this module, students are able to understand different aspects of financial accounting and consolidation based on national and international standards. They are able to apply these topics to little case studies and explain them to others.

Teaching and learning methods:

This module consists of a lecture and an exercise course. The students are encouraged to deepen their understanding with relevant literature and excercises. Apart, students take part in group presentations allowing for intensive student interaction throughout the course.

Media:

Presentation slides, exercise papers

Reading list:

Coenenberg/Haller/Schultze (2014a): Jahresabschluss und Jahresabschlussanalyse, 23. Auflage, Stuttgart 2014.
Coenenberg/Haller/Schultze (2014b): Jahresabschluss und Jahresabschlussanalyse - Aufgaben und Lösungen, 15. Auflage, Stuttgart 2014.
Adler/Düring/Schmaltz (1995): Rechnungslegung und Prüfung der Unternehmen, 6. Auflage, Stuttgart 1995.
Baetge/Kirsch/Thiele (2013): Konzernbilanzen, 10. Auflage, Düsseldorf 2013.
Baetge/Dörner/Kleekämper/Wollmert (Hrsg.) (2002 ff.): Rechnungslegung nach International Accounting Standards (IAS) - Kommentar auf der Grundlage des deutschen Bilanzrechts, 2. Auflage, Stuttgart 2002 ff.
Küting/Weber (2012): Der Konzernabschluss, 13. Auflage, Stuttgart 2012.
Pellens/Fülbier/Gassen/Sellhorn (2014): Internationale Rechnungslegung, 9. Auflage, Stuttgart 2014.

Responsible for module:

First name:

Wolfgang, Prof. Dr.

Name:

Schultze

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Lecturer:

1. Lecturer:

First name:

Wolfgang, Prof. Dr.

Name:

Schultze

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Courses:

1. Course:

Type:

Lecture

Name:

International Accounting Advanced I

Weekly hours per semester:

2

2. Course:

Type:

Excercise Course

Name:

International Accounting Advanced I

Weekly hours per semester:

2

(Recommended) audience:

1. Program:

Name:

MSc Finance & Information Management (FIM)

2. Program:

Name:

MSc Rechts- und Wirtschaftswissenschaften (ReWi)

3. Program:

Name:

MSc Deutsch-Französisches Management (DFM)

4. Program:

Name:

MSc Global Business Management (GBM)

5. Program:

Name:

MSc Informationsorientierte Betriebswirtschaftslehre (iBWL)