Financial Reporting

Code 8203370004

ECTS credits 6

Attendance time 4

Language of instruction german

Duration 1 Semester

Cycle each Summer Semester

Coordinator Professor Dr. Kai-Uwe Marten; Institute of Accounting and Auditing

Instructor(s) Professor Dr. Kai-Uwe Marten; Institute of Accounting and Auditing

Allocation of study programmes
• B.Sc. Management and Economics,
• B.Sc. Mathematics,
• B.Sc. Business Chemistry,
• B.Sc. Business Mathematics,
• B.Sc. Business Physics
• B.Sc. Chemical Engineering

Recommended prerequisites None

Learning objectives At first, students acquire a basic knowledge of accounting. This serves as a basis for an introduction into the problems of preparing annual financial statements. The theoretical knowledge acquired is expanded by means of application-oriented tasks and case studies which are then solved in tutorials. After successfully completing the module, students know the double-entry accounting system and can explain individual business transactions as well as derive the necessary accounting records.

Syllabus
• Introduction: overview of accounting
• From the inventory to the statement of financial position
• From the statement of financial position to the account
• Calculation of the statement of comprehensive income
• Organisation of the books
• From the opening statement of financial position to the closing statement of financial position
• Generally accepted accounting principles (GAAP)
• Materials management
• Personnel management
• Production management
• Assets management
• Financial management
• Accruals and provisions

Literature


Teaching and learning methods

3 lecture hours per week; exercises: 1 lecture hour per week

Workload

Attendance: 60 hrs
Preparation and follow-up: 120 hrs
Total: 180 hrs

Assessment

The grade of the module will be the grade of the written exam. No prerequisites are necessary for exam registration.

Grading procedure

The grade of the module will be the grade of the exam.

Basis for

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