Financial Reporting

Code 8243270004

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

Module Description last modified: Date printed: 10.01.2019
• 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


| 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 | - |