

Bachelor of Arts				International Management			
Modul 27 Wahlpflichtmodul 153002310	ECTS-Credits	Frequency	Contact hours	Total Workload	Contact Time	Self-study	Duration
	5	every 2. sem. (Spring)	4 SWS	150 h	60 h	90 h	1 Semester
Name of module	<b>International Financial Accounting</b>						
Aim of the module (expected learning outcome and competencies to be acquired)	<p>The aims of the course are</p> <ul style="list-style-type: none"> <li>• to introduce the student in the peculiarities of the International Financial Reporting in comparison to German financial accounting rules</li> <li>• to enable the student to explain and evaluate differences in accounting standards based on the different objectives of financial reporting</li> <li>• to enable the student to prepare an opening IFRS statement of financial position based on the financial statements according to German financial accounting rules</li> </ul>						
Contents of the module	<p>The course is structured as follows:</p> <ol style="list-style-type: none"> <li>1. Basis of the Financial Accounting</li> <li>2. Principles of the financial accounting as a specification of the functions of the financial accounting</li> <li>3. Recognition and measurement of selected balance sheet items according to the International Financial Reporting Standards (in comparison to German GAAP)</li> <li>4. Comprehensive Income Statement according to the International Financial Reporting Standards (in comparison to the income Statement according to German GAAP)</li> <li>5. Case study to set up an opening IFRS statement of financial position on the basis of a balance sheet according to German GAAP</li> </ol>						
Study section	4. semester						
Applicability	No						
Person responsible	Head of Studies						
Prerequisites	None (basic knowledge of accounting is recommended)						
Sub-module							
No.	Name of the module	Type	Level of Obligation Obl./Elec.	Contact hours	ECTS-Credits	Method of examination	graded?1
1.	153002311 International Financial Accounting	V/ Ü	Obl.	4	5	(written) exam	yes
1 Explanation regarding graded study achievements		-					
3 Explanation regarding module examination		-					
Remarks	Language of instruction: English. Part of elective 1.						