Dear students,

Here you will find the module descriptions of the course curriculum “Accounting” in the Bachelor of Science program as well as in the Master of Science program provided by the department of accounting.

As a special service, we offer you the module descriptions in English. Please note that the official and binding module descriptions are only available in German.

We are looking forward to seeing you.

Prof. Dr. Barbara E. Weißenberger
and the team at the department of accounting
W-WIWI-M-BB02: Financial and Managerial Accounting (starting WS 2015/16)

<table>
<thead>
<tr>
<th>Module Type</th>
<th>ECTS Points</th>
<th>Workload</th>
<th>Semester</th>
<th>Module Duration</th>
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<tbody>
<tr>
<td>Compulsory</td>
<td>12</td>
<td>360</td>
<td>2</td>
<td>One semester</td>
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</table>

Courses (HPW=hours per week):

<table>
<thead>
<tr>
<th>Course 1: Financial Accounting (lecture, 2 HPW)</th>
<th>Contact hours:</th>
<th>Independent study:</th>
<th>Planned Group Size:</th>
</tr>
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<tbody>
<tr>
<td>30h</td>
<td>60h</td>
<td>350</td>
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<table>
<thead>
<tr>
<th>Course 2: Financial Accounting (tutorial, 2 HPW)</th>
<th>Contact hours:</th>
<th>Independent study:</th>
<th>Planned Group Size:</th>
</tr>
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<tbody>
<tr>
<td>Several tutorial groups will be organized.</td>
<td>30h</td>
<td>60h</td>
<td>60</td>
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<table>
<thead>
<tr>
<th>Course 3: Managerial Accounting (lecture, 2 HPW)</th>
<th>Contact hours:</th>
<th>Independent study:</th>
<th>Planned Group Size:</th>
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</thead>
<tbody>
<tr>
<td>30h</td>
<td>60h</td>
<td>350</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Course 4: Managerial Accounting (tutorial, 2 HPW)</th>
<th>Contact hours:</th>
<th>Independent study:</th>
<th>Planned Group Size:</th>
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</thead>
<tbody>
<tr>
<td>Several tutorial groups will be organized.</td>
<td>30h</td>
<td>60h</td>
<td>60</td>
</tr>
</tbody>
</table>

Intended Learning Outcomes (ILOs):

**Course 1: Financial Accounting (lecture)**
After having completed the lecture, students will be able to
- explain key elements and instruments of financial reporting and evaluate their usefulness in decision making,
- specify users and purpose of financial statements and tax statements depending on the legal form of business,
- apply the legal rules for financial statements correctly, understand the connection of these rules to the purpose of financial statements and the information needs of the users and evaluate this connection,
- understand the link between financial and tax accounting.

**Course 2: Financial Accounting (tutorial)**
After having completed the tutorial, students will be able to
- apply the legal rules for financial statements in case studies,
- analyze and solve financial accounting problems,
- prepare tax statements based on financial statements.

**Course 3: Managerial Accounting (lecture)**
After having completed the lecture, students will be able to
- explain systems and instruments in managerial accounting and evaluate their application in a business context,
- provide and analyze financial key performance indicators for management control purposes,
- solve short-term managerial decision-making problems in an accounting context,
- understand and evaluate cost management instruments.

**Course 4: Managerial Accounting (tutorial)**
After having completed the tutorial, students will be able to
- implement systems and instruments in managerial accounting in business situations,
- calculate financial key performance indicators,
- apply accounting solutions to short-term managerial decision-making problems,
- adequately manage costs in a business context.
**Key competencies:**

- Organizing,
- problem-solving,
- critical and analytical thinking,
- ability to transfer existing knowledge, and
- ability to acquire new knowledge.

**Description/Contents:**

**Course 1: Financial Accounting (lecture)**

1. Key elements and instruments of financial reporting
2. Users and purpose of financial and tax statements
3. Commercial and tax law basics of financial and tax statements
4. Generally Accepted Accounting Principles
5. Balance sheet items in detail in financial and tax statements (fixed and current assets, accruals and deferrals, equity, provisions, liabilities)
6. Perspectives of consolidated financial statements and international financial reporting

**Course 2: Financial Accounting (tutorial)**

Practical implementation of skills acquired in course 1 by case studies and exercises discussed in small tutorial groups.

**Course 4: Managerial Accounting (lecture)**

1. Looking beyond a firm’s income statement: Introduction to the concepts of managerial accounting
2. Absorption costing and pricing decisions
3. Standard costing, flexible budgeting and variance analysis
4. Direct costing and cost-based financial performance measurement
5. Financial key performance indicators
6. Cost management (activity-based costing, target costing, life cycle costing)
7. Short-term decision making under certainty and risk (cost comparison, relevant vs. irrelevant costs, cost accounting for bottle-neck activities, cost-volume-profit analysis)

**Course 4: Managerial Accounting (tutorial)**

Practical implementation of skills acquired in course 1 by case studies and exercises discussed in small tutorial groups.

**Language:**

Lectures and tutorials will be given in German.

**Teaching Methods:**

Lecture, discussion, tutorial, group work, self-study, reading.

**Module Applicability:**

B.Sc. of Business Administration; B.Sc. of Business and Chemistry; B.Sc. of Mathematics/Diploma-degree Mathematics.

**Pre-requisites/Requirements:**

Admission to study Business, Economics, Chemistry or Mathematics. Participation in the English lecture requires good command of German. Prior completion of modules BB01, BS01 and BM01 or (equivalent proficiency in fundamentals of business administration, book-keeping, business mathematics and statistics) is recommended.
### Examination Types:

Comprehensive examination of courses 1-4 in the form of a written exam at the end of the summer semester (120 minutes).

### Requirements for Award of Credit Points:

Successful participation in the exam. The exam will be passed if the mark is at least „sufficient“ (4,0). Active participation in tutorial courses and exercises for independent studies.

### Availability:

The module will be offered each summer term.

### Assessment:

The final grade of the Bachelor degree is defined as the weighted average of the degrees of each successfully passed module and the master thesis. The grade of the bachelor thesis receives a factor of three.

For the degree programme in Business and Chemistry, the overall grade is the weighted average of the grades for the module examinations and the grade of the Bachelor’s thesis (§ 20 (2) examination regulations). The weights of the individual exam grades to be taken into account of the calculation of the overall grade of the Bachelor’s exam, are mentioned in §2 (3) examination regulations of Business and Chemistry.

### Person Responsible and Main Lecturer:

Professor Dr. Guido Förster and teaching/research assistants at the chair of Business Taxation, Professor Dr. Barbara E. Weißenberger and teaching/research assistants at the chair of Accounting.

### Further Information:

Further information can be found at [http://www.steuern.hhu.de/en.html](http://www.steuern.hhu.de/en.html) (course 1 and 2) and [http://www.accounting.hhu.de/en.html](http://www.accounting.hhu.de/en.html) (course 3 and 4, see also eCampus Accounting under ILILAS) and HIS-LSF. Students have to register for the course via LSF.

### Modul Organizational Unit

W_Betriebswirtschaftslehre_BSc

### Module Version

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Stand: 27.09.2016
**BW05: Accounting (starting WS 2015/16)**

<table>
<thead>
<tr>
<th>Module Type:</th>
<th>ECTS Points:</th>
<th>Workload:</th>
<th>Semester:</th>
<th>Module Duration:</th>
</tr>
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<tbody>
<tr>
<td>Elective</td>
<td>12</td>
<td>360</td>
<td>3.+4. or 5.+6.</td>
<td>Two semesters</td>
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</table>

**Courses (HPW=hours per week):**

<table>
<thead>
<tr>
<th>Course</th>
<th>Contact hours</th>
<th>Independent study</th>
<th>Planned Group Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course 1: Fundamentals of International Accounting (IFRS) (2 HPW)</td>
<td>30h</td>
<td>90h</td>
<td>120</td>
</tr>
<tr>
<td>Course 2: Financial Accounting and Reporting for Groups (German GAAP, IFRS) (2 HPW)</td>
<td>30h</td>
<td>90h</td>
<td>120</td>
</tr>
<tr>
<td>Course 3: Fundamentals of Controlling (2 HPW)</td>
<td>30h</td>
<td>90h</td>
<td>120</td>
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</tbody>
</table>

**Intended Learning Outcomes (ILOs):**

After having completed the module, students will be able to

- compile individual and consolidated financial statements using German GAAP as well as IFRS,
- apply and analyze accounting policies and earnings management,
- evaluate and solve accounting problems with the use of appropriate accounting theories,
- analyze and implement financial management control systems (e.g., planning and budgeting systems, internal reporting, transfer pricing, divisional performance management),
- explain and apply financial key performance indicators for divisional performance measurement,
- evaluate controllers’ roles and work organization.

**Key competencies:**

- Organizing,
- problem-solving,
- critical and analytical thinking,
- ability to transfer existing knowledge, and
- ability to acquire new knowledge.

**Description/Contents:**

**Course 1: Fundamentals of International Accounting**

1. Institutional, conceptual and theoretical foundations of IFRS
2. Financial statements: Elements, interrelations and construction
3. Applying IFRS to financial statements with respect to accounting, e.g., for tangible and intangible assets, financial instruments, inventories, provisions or revenue recognition
4. Disclosure and audit of financial statements under IFRS

**Course 2: Financial Accounting and Reporting for Groups**

1. Legal, economic and theoretical foundations of group accounting
2. Requirements for group accounting
3. Preparing consolidated financial statements
4. Group cash flow statement
5. Notes and management commentary to consolidated financial statements

**Course 3: Fundamentals of Controlling**

1. Theoretical foundations of management and controllership
2. Establishing financial management control in decentralized firms: Planning and budgeting techniques, reporting, transfer pricing, financial performance measurement
3. Controllers as business partners to management
4. Organizing the controllers’ tasks

**Language:**

Lectures will be given in German.

**Teaching Methods:**

Lectures, problem-centered learning and case discussions, online tests (web-based trainings), self-study/reading.

**Module Applicability:**

B.Sc. of Business Administration; B.Sc. of Business and Chemistry; B.Sc. of Mathematics/Diploma-degree Mathematics.

**Pre-requisites/Requirements:**

Admission to study Business, Economics, Chemistry or Mathematics. Participation in the English lecture requires good command of German. Prior completion of modules BB01 and BB02 is required. It is strongly recommended to attend modules BB03, BB04 and BR01 either before or concurrent to BW05 (equivalent proficiency in fundamentals of finance, organization/HR, operations management and private law).

**Examination Types:**

Comprehensive examination in the form of a written exam at the end of the summer semester (120 minutes).

**Requirements for Award of Credit Points:**

Successful participation in the exam. The exam will be passed if the mark is at least „sufficient“ (4,0).

**Availability:**

The module will be offered each winter term (course 1) and subsequent summer term (courses 2 and 3).

**Assessment:**

The final grade of the Bachelor degree is calculated as the weighted average of the degrees of each successfully passed module and the master thesis. The grade of the bachelor thesis receives a factor of three.

For the degree programme in Business and Chemistry, the overall grade is the weighted average of the grades for the module examinations and the grade of the Bachelor’s thesis (§ 20 (2) examination regulations). The weights of the individual exam grades to be taken into account of the calculation of the overall grade of the Bachelor’s exam, are mentioned in §2 (3) examination regulations of Business and Chemistry.

**Person Responsible and Main Lecturer:**
Professor Dr. Barbara E. Weißenberger and teaching/research assistants at the chair of Accounting.

**Further Information:**

Further information can be found at [http://www.accounting.hhu.de/en.html](http://www.accounting.hhu.de/en.html). See also eCampus Accounting under ILILAS and HIS-LSF. Students have to register for the course via LSF.

<table>
<thead>
<tr>
<th>Module Organizational Unit</th>
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<tbody>
<tr>
<td>W_Betriebswirtschaftslehre_BSc</td>
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<tr>
<th>Module Version</th>
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Stand: 27.09.2016
BW41: Business Practice in Accounting (starting WS 2015/16)

<table>
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<tr>
<th>Module Type:</th>
<th>ECTS Points:</th>
<th>Workload:</th>
<th>Semester:</th>
<th>Module Duration:</th>
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<tbody>
<tr>
<td>Elective</td>
<td>12</td>
<td>360</td>
<td>3.+4., 4.+5., or 5.+6.</td>
<td>Two semesters</td>
</tr>
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Seminars (HPW=hours per week):

| Seminar 1: Financial Statement Analysis (2 HPW) | Contact hours: 30h | Independent study: 90h | Planned Group Size: 20 |
| Seminar 2: Management Accounting Practice (2 HPW) | 30h | 90h | 20 |
| Seminar 3: Practice project report (2 HPW) | 30h | 90h | 20 |

**Intended Learning Outcomes (ILOs):**

Students learn the practical application of financial accounting as well as managerial accounting concepts and instruments with respect to selected business problems. Seminars are taught in a case-oriented way with students preparing written assignments as well as presentations and also actively participating in seminar discussion with lecturers as well as fellow students.

**Key competencies:**

- Organizing,
- problem-solving,
- critical and analytical thinking,
- ability to transfer existing knowledge,
- ability to acquire new knowledge,
- time- and self-management,
- reflection capability,
- decision-making ability,
- ability to work in teams, ability to provide constructive feedback and critique,
- communication skills (orally and in writing) with lecturers and fellow students.

**Description/Contents:**

**Seminar 1: Financial Statement Analysis**
This Seminar deals with the practical application of financial statement analysis on different industries and/or types of firms.

**Seminar 2: Management Accounting Practice**
This Seminar deals with the practical application of management accounting instruments on internal decision-making problems.

**Seminar 3: Project report**
In this Seminar, students work on practical business assignments in the field of financial accounting and auditing or management accounting.

**Language:**

Lectures will be given in German.

**Teaching Methods:**
Lectures, problem-centered learning and case discussions, self-study/reading.

**Module Applicability:**

B.Sc. of Business Administration; B.Sc. of Business and Chemistry; B.Sc. of Mathematics/Diploma-degree Mathematics.

**Pre-requisites/Requirements:**

Admission to study Business, Economics, Chemistry or Mathematics. Participation in the English lecture requires good command of German. Prior completion of modules BB01, BB02 (Seminar 2 and 3) and BW05 (Seminar 1) is recommended. It is strongly recommended to attend modules BB03, BB04 and BR01 either before or concurrent to BW41 (equivalent proficiency in fundamentals of finance, organization/HR, operations management and private law).

**Examination Types:**

Comprehensive examination in the following form:

- Seminar 1 and 2: seminar papers (60%), presentations and oral participation in class discussion (40%)
- Seminar 3: seminar paper (100%) with mark at least “sufficient” (4,0)

For the final grade, all seminars marks have equal weight.

**Requirements for Award of Credit Points:**

The module will be passed if students have participated in at least 80% of the classes in seminar 1 and 2 and if the final grade is at least „sufficient“ (4,0).

**Availability:**

The module will be offered each winter term (seminar 1, 3) and summer term (seminars 2, 3). Students may start with any of the seminars; no specific sequence is recommended.

**Assessment:**

The final grade of the Bachelor degree is calculated as the weighted average of the degrees of each successfully passed module and the master thesis. The grade of the bachelor thesis receives a factor of three.

For the degree programme in Business and Chemistry, the overall grade is the weighted average of the grades for the module examinations and the grade of the Bachelor’s thesis (§ 20 (2) examination regulations). The weights of the individual exam grades to be taken into account of the calculation of the overall grade of the Bachelor’s exam, are mentioned in §2 (3) examination regulations of Business and Chemistry.

**Person Responsible and Main Lecturer:**

Professor Dr. Barbara E. Weißenberger, honorary professors, lecturers and teaching/research assistants at the chair of Accounting.

**Further Information:**

Further information can be found at [http://www.accounting.hhu.de/en.html](http://www.accounting.hhu.de/en.html). See also eCampus Accounting under ILILAS and HIS-LSF. Students have to register for the Seminar via LSF.

**Module Organizational Unit**

W_Betriebswirtschaftslehre_BSc

**Module Version**
**W-WIWI-M-MB02: Business Administration Theory II**

<table>
<thead>
<tr>
<th>Module Type:</th>
<th>ECTS Points:</th>
<th>Workload:</th>
<th>Semester:</th>
<th>Modul Duration</th>
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<tr>
<td>Compulsory</td>
<td>9</td>
<td>270</td>
<td>3. + 4.</td>
<td>Two Semesters</td>
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</table>

**Courses (HPW=hours per week)**

| Course 1: Concepts of business administration (2 HPW) | Contact hours: 30h | Independent study: 60h | Planned Group Size: 140 |
| Course 2: Accounting (2 HPW) | 30h | 60h | 140 |
| Course 3: Organization (2 HPW) | 30h | 60h | 140 |

**Intended Learning Outcomes (ILOs):**

After having completed the module, students will be able to:
- explain the basics and ideas of business administration,
- explain and differentiate between the most important approaches of business administration,
- appropriately interpret financial reporting information of companies
- use financial information for decision-making and management purposes,
- address interfaces of accounting for questions of a sustainable corporate management, depict core perspectives of organization studies and on this basis create own research achievements,
- explain the general conditions of organizational design,
- design various organizational units and structures,
- explain organizational changes,
- explain and critically value concepts of knowledge-management,
- depict the perspectives of organization studies and on this basis create own scientific achievements.

Furthermore, the concepts of individual courses are suited for the integration of case studies, to promote social skills (conflict-solving skills, taking responsibilities, assertiveness), and help to acquire and improve presentation-skills.

**Key competencies:**

- Analytical skills
- Ability to transfer existing knowledge
- Ability to acquire new knowledge
- Communication skills (orally and in writing) with lecturers and fellow students
- Critical and analytical thinking
- Willingness to learn and perform
- Organizing
- Problem-solving
- Reflection capability
- Time- and self-management
- Scientific working
### Description/Contents:

**Course 1: Concepts of business administration**
1. Methodological framework for business administration research
2. Development lines of business administration
3. Selected approaches of business administration

**Course 2: Accounting**
1. Corporate accounting and CFO-functions
2. External accounting: Effects of M&A-transactions on financial statements under IFRS
3. Internal accounting: Value-based management of capital participations
4. Challenges for the CFO-work: Compliance, CSR, integrated reporting, risk management, and debiasing

**Course 3: Organization**
1. Principles of organization studies
2. Fundamental idea of organizational theory
3. Designs of organizations
4. Organizational change
5. Knowledge management changes in organizations
6. Knowledge management

### Teaching Methods:
Lectures, self-study/reading.

### Module Applicability:
M.Sc. of Business Administration

### Pre-requisites/Requirements:
Admission to study Business Administration or Economics for a Master’s degree.

### Examination Types:
Comprehensive examination in the form of an oral exam at the end of the winter and summer term (15-20 minutes).

### Requirements for Award of Credit Points:
Successful participation in the examination. The exam will be passed if the mark is at least „sufficient“ (4,0).

### Availability:
The second course of the module will be offered each winter term and the courses 1 and 3 in each summer term.

### Assessment:
The final grade of the Master degree is calculated as the weighted average of the degrees of each successfully passed module and the master thesis. The grade of the master thesis receives a factor of three.

### Person Responsible and Main Lecturer:
Univ.-Prof. Dr. Raimund Schirmeister and teaching/research assistants of the chair.
Univ.-Prof. Dr. Stefan Süß and teaching/research assistants of the chair,  
Univ.-Prof. Dr. Barbara E. Weißenberger and teaching/research assistants at the chair of Accounting.

**Further Information:**

Further information can be found at the website of each person responsible as well as of the main lecturer. Information relating to the course 2 (Accounting) can be found at the eCampus Accounting under ILIAS and HIS-LSF. Students have to register for the course via LSF.

**Module Version:**

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Stand: 31.08.2016

**Note:** The module descriptions for the new module MB00/MB03 will be provided as soon as it has been formally adopted by the “Prüfungsausschuss”.
**MW40: Advanced Accounting and Control Theory**

*(starting WS 2015/16)*

<table>
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<tr>
<th>Module Type:</th>
<th>ECTS Points:</th>
<th>Workload:</th>
<th>Semester:</th>
<th>Module Duration:</th>
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<tbody>
<tr>
<td>Elective</td>
<td>8</td>
<td>240</td>
<td>1. or 3.</td>
<td>One semester</td>
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**Courses (HPW=hours per week):**

<table>
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<tr>
<th>Courses</th>
<th>Contact hours:</th>
<th>Independent study:</th>
<th>Planned Group Size:</th>
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<tbody>
<tr>
<td>Course 1: Financial Accounting and Reporting for Capital Markets (2 HPW)</td>
<td>30h</td>
<td>90h</td>
<td>40</td>
</tr>
<tr>
<td>Course 2: Advanced Controlling (2 HPW)</td>
<td>30h</td>
<td>90h</td>
<td>40</td>
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</table>

**Intended Learning Outcomes (ILOs):**

After having completed the module, students will be able to
- apply sophisticated theories in accounting and control to business problems at hand and solve them,
- evaluate existing solutions to business problems, as well as accounting regulations, concepts or instruments used in corporate practice with reference to theory and to develop them further,
- identify relations between financial / managerial accounting and control and to include them adequately in the analysis and solution of accounting problems.
- describe, explain and critically discuss current research in the field of accounting and control from a methodological as well as from a content-related perspective.

**Key competencies:**

- Organizing,
- problem-solving,
- critical and analytical thinking,
- ability to transfer existing knowledge, and
- ability to acquire new knowledge.

**Description/Contents:**

**Course 1: Financial Accounting and Reporting for Capital-Markets**

1. Information function of financial reporting and accounting for capital markets
2. Mandatory vs. voluntary disclosure and integrated reporting
3. Value relevance of financial statements
4. Earnings management and financial statement analysis
5. Corporate governance
6. Advanced problem-solving under IFRS (e.g., segment reporting, management commentary, intangibles, provisions for pensions, financial instruments, statement of comprehensive income)

**Course 2: Advanced Controlling**

1. Theories on incentive system design and performance measurement
2. Transfer pricing and cost allocation
3. Budgeting and incentives
4. Capital budgeting and investment control, value-based management
5. Sustainability controlling and corporate social responsibility

**Language:**
Lectures will be given in German, part of the literature will be in English. Therefore, good or very good English language skill is required. Exam questions may be answered either in German or in English language.

**Teaching Methods:**
Lectures, problem-centered learning and case discussions, online tests (web-based trainings), self-study/reading.

**Module Applicability:**
M.Sc. of Business Administration; M.Sc. of Business and Chemistry.

**Pre-requisites/Requirements:**
Admission to study Business Administration or Economics for a Master’s degree.

**Examination Types:**
Comprehensive examination in the form of a written exam at the end of the winter semester (90 minutes).

**Requirements for Award of Credit Points:**
Successful participation in the exam. The exam will be passed if the mark is at least “sufficient” (4,0).

**Availability:**
The module will be offered each winter term (courses 1 and 2).

**Assessment:**
The final grade of the master degree is calculated as the weighted average of the degrees of each successfully passed module and the master thesis. The grade of the master thesis receives a factor of three.
For the degree programme in Business and Chemistry, the overall grade is the weighted average of the grades for the module examinations and the grade of the Master’s thesis (§ 20 (2) examination regulations). The weights of the individual exam grades to be taken into account of the calculation of the overall grade of the Master’s exam, are mentioned in §2 (3) examination regulations of Business and Chemistry.

**Person Responsible and Main Lecturer:**
Professor Dr. Barbara E. Weißenberger, honorary professors, lecturers and teaching/research assistants at the chair of Accounting.

**Further Information:**
Further information can be found at [http://www.accounting.hhu.de/en.html](http://www.accounting.hhu.de/en.html) and [http://www.rechnungslegung.hhu.de/en.html](http://www.rechnungslegung.hhu.de/en.html). See also eCampus Accounting under ILILAS and HIS-LSF. Students have to register for the course via LSF.

**Module Organizational Unit**
W_Betriebswirtschaftslehre_MSc
**MW41: Accounting and Control Theory: Research and Practice (starting SS 2016)**

<table>
<thead>
<tr>
<th>Module Type</th>
<th>ECTS Points</th>
<th>Workload</th>
<th>Semester</th>
<th>Module Duration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elective</td>
<td>8</td>
<td>240</td>
<td>2. or 4.</td>
<td>One semester</td>
</tr>
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**Seminars (HPW=hours per week):**

| Seminar 1: Seminar Accounting and Auditing (2 HPW) | Contact hours: 30h | Independent study: 90h | Planned Group Size: 25 |
| Seminar 2: Seminar Management Control Systems (2 HPW) | 30h | 90h | 25 |

**Intended Learning Outcomes (ILOs):**

In a research-oriented teaching setting, students learn to apply research in accounting and control on comprehensive real-world problems in international accounting, auditing, and management control.

After having completed the module, students will be able to
- identify and evaluate real-world problems in accounting and control,
- develop theory-based solutions to these problems,
- critically discuss these solutions as well as alternative suggestions, and
- recognize and manage interfaces of the accounting function to other business functions, e.g., finance, organization/HR, management/strategy, R&D, operations, or marketing.

Intended learning outcomes will be achieved mainly via written assignments, presentation and active student participation in class discussion with lecturers as well as fellow students.

**Key competencies:**

- Organizing,
- problem-solving,
- critical and analytical thinking,
- ability to transfer existing knowledge,
- ability to acquire new knowledge,
- time- and self-management,
- reflection capability,
- decision-making ability,
- ability to work in teams,
- ability to provide constructive feedback and critique,
- communication skills (orally and in writing) with lecturers and fellow students.

**Description/Contents:**

**Seminar 1: Seminar Accounting and Auditing**
1. Presenting and Auditing Financial Statements
2. Audit planning and procedures
3. Audit judgments and audit opinion
4. Auditor independence and liability

**Seminar 2: Seminar Management Control Systems**
1. Object-of-Control-Framework
2. Management Controls and their functional and dysfunctional effects
3. Implementing financial results controls
4. Implementing action and people controls
5. Ethical issues in management control

**Language:**

Lectures will be given in German, part of the literature will be in English. Therefore, good or very good English language skill is required.

**Teaching Methods:**

Lectures, problem-centered learning and case discussions, self-study/reading.

**Module Applicability:**

M.Sc. of Business Administration; M.Sc. of Business and Chemistry.

**Pre-requisites/Requirements:**

Admission to study Business Administration or Economics for a Master’s degree. As a further prerequisite, module MW40 or equivalent skills are strongly recommended.

**Examination Types:**

Comprehensive examination in both seminars in the form of seminar papers (60%), presentations and oral participation in class discussion (40%).

**Requirements for Award of Credit Points:**

Successful participation in the examination. The exam will be passed if the overall mark is at least „sufficient“ (4,0) and students have participated at least in 80% of the classes. For the final grade, both seminars have equal weight.

**Availability:**

The module will be offered each summer term (seminars 1 and 2).

**Assessment:**

The final grade of the master degree is calculated as the weighted average of the degrees of each successfully passed module and the master thesis. The grade of the master thesis receives a factor of three. For the degree programme in Business and Chemistry, the overall grade is the weighted average of the grades for the module examinations and the grade of the Master’s thesis (§ 20 (2) examination regulations). The weights of the individual exam grades to be taken into account of the calculation of the overall grade of the Master’s exam, are mentioned in §2 (3) examination regulations of Business and Chemistry.

**Person Responsible and Main Lecturer:**

Professor Dr. Barbara E. Weißenberger, honorary professors, lecturers and teaching/research assistants at the chair of Accounting

**Further Information:**

Further information can be found at [http://www.accounting.hhu.de/en.html](http://www.accounting.hhu.de/en.html) and [http://www.rechnungslegung.hhu.de/en.html](http://www.rechnungslegung.hhu.de/en.html). See also eCampus Accounting under ILILAS and HIS-LSF. Students have to register for the seminar via LSF.
<table>
<thead>
<tr>
<th>Module Organizational Unit</th>
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</thead>
<tbody>
<tr>
<td>W_Betriebswirtschaftslehre_MSc</td>
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<tr>
<td>Module Version</td>
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Stand: 27.09.2016
**MW45: Practice Seminar on Firm Valuation (starting SS 2016)**

<table>
<thead>
<tr>
<th>Module Type</th>
<th>ECTS Points</th>
<th>Workload</th>
<th>Semester</th>
<th>Module Duration</th>
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<tbody>
<tr>
<td>Elective</td>
<td>8</td>
<td>240</td>
<td>1.+2., 2.+3. o. 3.+4</td>
<td>Two semesters</td>
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</table>

**Courses (HPW=hours per week):**

<table>
<thead>
<tr>
<th>Seminar 1: Seminar Valuation Methods (2 HPW)</th>
<th>Contact hours:</th>
<th>Independent study:</th>
<th>Planned Group Size:</th>
</tr>
</thead>
<tbody>
<tr>
<td>30h</td>
<td>90h</td>
<td>20</td>
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</table>

<table>
<thead>
<tr>
<th>Seminar 2: Seminar Accounting for Valuation (2 HPW)</th>
<th>Contact hours:</th>
<th>Independent study:</th>
<th>Planned Group Size:</th>
</tr>
</thead>
<tbody>
<tr>
<td>30h</td>
<td>90h</td>
<td>20</td>
<td></td>
</tr>
</tbody>
</table>

**Intended Learning Outcomes (ILOs):**

In this module, students learn to apply principles and methods for firm valuation as well as using accounting data to estimate the necessary input data in a case-oriented setting, using examples from real business practice. Intended learning outcomes will be achieved mainly via written assignments, presentation and active student participation in class discussion with lecturers as well as fellow students.

**Key competencies:**

- Organizing,
- problem-solving,
- critical and analytical thinking,
- ability to transfer existing knowledge,
- ability to acquire new knowledge,
- time- and self-management,
- reflection capability,
- decision-making ability,
- ability to work in teams,
- ability to provide constructive feedback and critique,
- communication skills (orally and in writing) with lecturers and fellow students.

**Description/Contents:**

**Seminar 1: Seminar Valuation Methods**

In this seminar, students learn to apply principles and methods for firm valuation.

**Seminar 2: Seminar Accounting for Valuation**

In this seminar, students learn to use accounting data to estimate the necessary input data for applying firm valuation methods.

**Language:**

Lectures will be given in German, part of the literature will be in English. Therefore, good or very good English language skill is required.

**Teaching Methods:**

Lectures, problem-centered learning and case discussions, self-study/reading.

**Module Applicability:**
M.Sc. of Business Administration; M.Sc. of Business and Chemistry.

**Pre-requisites/Requirements:**

Admission to study Business Administration or Economics for a Master’s degree. As a further prerequisite, module MW02a or equivalent skills are strongly recommended.

**Examination Types:**

Comprehensive examination in both courses in the form of seminar papers (60%), presentations and oral participation in class discussion (40%). For the final grade, both seminars marks have equal weight.

**Requirements for Award of Credit Points:**

The module will be passed if students have participated in at least 80% of the classes in seminar 1 and 2 and if the final grade is at least „sufficient“ (4,0).

**Availability:**

The module will be offered in winter term (seminar 1) and summer term (seminar 2). Students may either start with seminar 1 or seminar 2.

**Assessment:**

The final grade of the master degree is calculated as the weighted average of the degrees of each successfully passed module and the master thesis. The grade of the master thesis receives a factor of three.

For the degree programme in Business and Chemistry, the overall grade is the weighted average of the grades for the module examinations and the grade of the Master’s thesis (§ 20 (2) examination regulations). The weights of the individual exam grades to be taken into account of the calculation of the overall grade of the Master’s exam, are mentioned in §2 (3) examination regulations of Business and Chemistry.

**Person Responsible and Main Lecturer:**

Professor Dr. Barbara E. Weißenberger, honorary professors, lecturers, and teaching/research assistants at the chair of Accounting.

**Further Information:**

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**Module Organizational Unit**

W_Betriebswirtschaftslehre_MSc

**Module Version**

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Stand: 27.09.2016