



Subject	Module Accounting
Course:	Corporate Accounting
Professor in charge:	Prof. Dr. Wilhelm Schneider
Target group:	2. semester
Lectures:	4 swh / 5,5 Credits
Aims:	<p>Students should be aware of Corporate Financial Accounting (recognition, presentation, measurement) according to the German Commercial Code (HGB) in order to</p> <ul style="list-style-type: none">• recognise and to solve accounting problems and to use accounting options while being competent partners for<ul style="list-style-type: none">○ companies` representatives○ auditors and○ financial analysts
Contents:	<ol style="list-style-type: none">1. Fundamentals2. Inventory3. The accounting cycle4. Accounting for assets5. Accounting for liabilities6. Accounting for Equity7. Accounting for special items8. Disclosure of contingent liabilities9. Profit and loss account10. Notes to financial statements11. Management report12. Fundamentals of group accounting
Methods:	interactive lecture, case work, self study
Examination:	written exam
Literature	<ul style="list-style-type: none">• Baetge, J., Kirsch, H.-J., Thiele, S.: Bilanzen, 8. Auflage, Düsseldorf 2005• Baetge, J. / Kirsch, H.-J. / Thiele, S.: Konzernbilanzen, 7. Aufl., Düsseldorf 2004• Coenenberg, A. G.: Jahresabschluss und Jahresabschlussanalyse , 20. Auflage, Stuttgart 2005• Schneider, Bettina, Schneider, Wilhelm: Jahresabschluss und Jahresabschlussanalyse, 3. Auflage, Göttingen 2006
Language:	German / Deutsch
Case Studies:	about 60 cases