



Module:

Financial Accounting / Taxation

Course:

Financial Accounting

Professor in charge:

Prof. Dr. Wilhelm Schneider

Lecturers:

Dr. Kerstin Meinhardt

Target Group:

4th semesters

Scope:

4 semester periods per week

ECTS- Points:

5,0

Objectives:

Students should be aware of Corporate Financial Accounting (recognition, presentation, measurement) according to the German Commercial Code (HGB) in order to

- recognise and to solve accounting problems and to use accounting options while being competent partners for
 - companies` representatives
 - auditors and
 - financial analysts

Prerequisites:

Students should have good knowledge of accounting techniques and the accounting cycle. It is therefore strongly recommended to attend the preparatory course in Accounting.

Literature:

- Baetge, Jörg, Kirsch, Hans-Jürgen, Thiele, Stefan: Bilanzen, 11. Auflage, Düsseldorf 2011
- Baetge, Jörg, Kirsch, Hans-Jürgen, Thiele, Stefan: Konzernbilanzen, 9. Auflage, Düsseldorf 2011
- Coenenberg, Adolf G.: Jahresabschluss und Jahresabschlussanalyse, 21. Auflage, Stuttgart 2009.
- Schneider, Bettina; Schneider, Wilhelm: Jahresabschluss und Jahresabschlussanalyse, 4. Auflage Göttingen 2009

Contents:

- 1 Fundamentals
- 2 Inventory
- 3 The accounting cycle
- 4 Accounting for assets
- 5 Accounting for liabilities
- 6 Accounting for Equity
- 7 Accounting for special items
- 8 Disclosure of contingent liabilities
- 9 Profit and loss account
- 10 Notes to financial statements
- 11 Management report
- 12 Fundamentals of group accounting

Teaching Methods:

interactive lecture, case work, self study

Examination:

written exam

Language:

German