## Finance & Accounting

<table>
<thead>
<tr>
<th>Module Code</th>
<th>Workload</th>
<th>Credits</th>
<th>Semester</th>
<th>Frequency of Module</th>
<th>Duration</th>
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<tr>
<td></td>
<td>270 hrs.</td>
<td>9</td>
<td>1 + 2</td>
<td>Each semester</td>
<td>2 Semester</td>
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### Module Components
1. Financial Accounting
2. Management Accounting
3. Corporate Finance

### Teaching Language
1. a) English
2. b) English
3. c) English

### Contact Hours
1. a) 22,5 hrs.
2. b) 22,5 hrs.
3. c) 22,5 hrs.

### Self Study
1. a) 67,5 hrs.
2. b) 67,5 hrs.
3. c) 67,5 hrs.

### Class Size
1. a) 30
2. b) 30
3. c) 30

## Learning Outcomes

After successful participation in the module the students

**Knowledge (1)**
- ... should understand the relevance of accounting in the context of managing the business.
- ... should know the fundamental principles of corporate finance.
- ... should be aware of the digital transformation within banking and finance (Fintec, Bitcoins, Blockchain).

**Comprehension (2)**
- ... are able to understand the relation of financial accounting, management accounting and finance.

**Application (3)**
- ... are able to use accounting information for understanding capital markets issues.
- ... are able to use quantitative techniques relevant for accounting and finance.

**Analysis (4)**
- ... are able to understand the impact of financial information disclosure on capital markets and financial products.

**Synthesis (5)**
- ... are able to relate relevant theoretical work to real life of capital markets.

**Evaluation (6)**
- ... are able to apply different quantitative methods relevant for accounting and finance.

## Individual Component Content
1. a) - Background to accounting
   - Recording transactions
   - Purpose of international Accounting standards
2. b) - Major tools of management accounting
3. c) - Accounting and Finance Theories
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| 4 | **Teaching Methods**  
a) Lecture / Practical  
b) Lecture / Practical  
c) Lecture / Practical |
| 5 | **Prerequisites**  
None |
| 6 | **Methods of Assessment**  
a) Graded Assessment 1K (Written Exam) (3 LP)  
b) Graded Assessment 1K (Written Exam) (3 LP)  
c) Graded Assessment 1sbK (Written Exam) (3 LP) |
| 7 | **Applicability of Module**  
Business Management and Psychology B.A. (BMP) |
| 8 | **Person Responsible for Module**  
Prof. Dr. Ruetger Conzelmann (Lecturer)  
Prof. Dr. Uwe Hack (Lecturer) |
| 9 | **Reading List (Core Texts and Recommended Texts)**  
c) Brealey, R, Myers, S., Allen, F: Principles of Corporate Finance |