

Finance & Accounting						
Module Code	Workload 270 hrs.	Credits 9	Semester 1 + 2	Frequency of Module Each semester	Duration 2 Semester	
1	Module Components		Teaching Language	Contact Hours	Self Study	Class Size
	a) Financial Accounting		a) English	a) 22,5 hrs.	a) 67,5 hrs.	a) 30
	b) Management Accounting		b) English	b) 22,5 hrs.	b) 67,5 hrs.	b) 30
	c) Corporate Finance		c) English	c) 22,5 hrs.	c) 67,5 hrs.	c) 30
2	<p>Learning Outcomes</p> <p>After successful participation in the module the students</p> <p>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).</p> <p>Comprehension (2) ... are able to understand the relation of financial accounting, management accounting and finance.</p> <p>Application (3) ... are able to use accounting information for understanding capital markets issues. ... are able to use quantitative techniques relevant for accounting and finance.</p> <p>Analysis (4) ... are able to understand the impact of financial information disclosure on capital markets and financial products.</p> <p>Synthesis (5) ... are able to relate relevant theoretical work to real life of capital markets.</p> <p>Evaluation (6) ... are able to apply different quantitative methods relevant for accounting and finance.</p>					
3	<p>Individual Component Content</p> <p>a) - Background to accounting - Recording transactions - Purpose of international Accounting standards</p> <p>b) - Major tools of management accounting</p> <p>c) - Accounting and Finance Theories</p>					

	<ul style="list-style-type: none"> - Operations of capital markets - Features of corporate financial products
4	<p>Teaching Methods</p> <ul style="list-style-type: none"> a) Lecture / Practical b) Lecture / Practical c) Lecture / Practical
5	<p>Prerequisites</p> <p>None</p>
6	<p>Methods of Assessment</p> <ul style="list-style-type: none"> 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	<p>Applicability of Module</p> <p>Business Management and Psychology B.A. (BMP)</p>
8	<p>Person Responsible for Module</p> <p>Prof. Dr. Ruetger Conzelmann (Lecturer)</p> <p>Prof. Dr. Uwe Hack (Lecturer)</p>
9	<p>Reading List (Core Texts and Recommended Texts)</p> <ul style="list-style-type: none"> a) Black, G. (2005). Introduction to accounting and finance. Pearson Education. b) Black, G. (2005). Introduction to accounting and finance. Pearson Education. c) Brealey, R, Myers, S., Allen, F: Principles of Corporate Finance