

BW41: Practical Seminar in Accounting				Study Programme:	B
Module Type:	ECTS Credits:	Workload:	Semester:	Module Duration:	
Optional compulsory	12	360	3. and 4. or 4. and 5. and 5. and 6.	two semesters	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Seminar 1: Financial Statement Analysis (2 HPW)			30h	90h	20
Seminar 2: Instruments in Controlling and Management Accounting (2 HPW)			30h	90h	20
Seminar 3: Practical Project Report (2 HPW)			30h	90h	20
Intended Learning Outcomes (ILOs):					
Students deepen during this module the practical application of the course contents in the fields of international accounting by IFRP, establishment of financial statements by the German GAAP and IFRP as financial/managerial accounting and cost management referring to practical questions of companies by an interactive discourse. Focus is to adopt the various procedures and instruments theoretically and design-oriented. 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 competences:					
<ul style="list-style-type: none"> - Organisational capabilities - Problem solving - Critical and analytical thinking - Knowledge transfer and competence development - Recognising and closing gaps in knowledge - Self-management and –organisation - Time-management - Self-reflection - Decision-making ability - Teamwork - Ability to provide constructive feedback and critique - Expressiveness (oral and written) during interactive discourses with lecturers and students 					
Description/Contents:					
<p>Seminar 1: Financial Statement Analysis This seminar deals with approaches and methodical questions of the financial statements analysis by the means of practical case studies and current questions.</p> <p>Seminar 2: Instruments in Controlling and Management Accounting This seminar deals with approaches and methodical questions referring to the implementation of accounting instruments and methods of decision-oriented accounting by the means of</p>					

practical examples and current questions.

Seminar 3: Practical Project Report

The students work out a business practical question in the fields international accounting, cost accounting, cost management, controlling or auditing in the frame of a written paper work about 10-15 pages.

Language:

The language of the seminars is German.

Teaching Methods:

Seminar and problem-centred scientific discourse as self-study and additional lectures.

Module Applicability:

B.Sc. Business Administration; B.Sc. Economics; B.Sc. Business and Chemistry, as minor subject Business Administration and Economics of the Bachelor's programme of Mathematics.

Pre-requisites/Requirements:

Admission to study Business Administration, Economics, Business and Chemistry, Psychology or Mathematics for a Bachelor's degree. For minor subjects could obtain different regulations. Expertise of the module BB01, BB02 (seminar 2 and 3) and especially the connected events from the optional compulsory module BW05 (Seminar 1) are required.

Examination Types:

Comprehensive examination in the form of another examination which contains in both seminars Financial Statements Analysis (seminar 1) and Instruments in Controlling and Management Accounting (seminar 2):

- written assignment (60%)
- presentation and oral participation during the plenary discussions (40%)

Seminar 3 is passed when a specific question in the field of accounting is answered in form of a written assignment and the grade is at least "sufficient" (4,0). The grade of the seminars 1-3 will be calculated as a weighted average.

Requirements for Award of Credit Points:

Attendance at 80% of the meetings (seminar teaching) in Seminar 1 and 2 and successful participation in the exam. The exam will be passed if the grade is at least „sufficient“ (4,0).

Availability:

Seminar 1: summer term

Seminar 2: winter term

Seminar 3: summer and winter term

Students can complete the seminars in various order.

Assessment:

This course will be graded and is part of the calculation for the overall grade of your bachelor degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.

Person Responsible and Main Lecturer:
Prof. Dr. Barbara E. Weißenberger, honorary professors, lecturers and teaching/research assistants of the chair.
Further Information:
Further information can be found at http://www.accounting.hhu.de as in ILIAS (see also eCampuc Accounting) and HIS-LFS.

Stand: 12.01.2018