

BW48: Practice Seminar Accounting, Auditing and Financial Statement Analysis (starting SS 2022)				Study Program:	B
Module Type:	ECTS Points:	Workload:	Semester:	Module Duration:	
Elective	12	360	4. or 6.	One semester	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Seminar 1: Digitization in Finance and Accounting (2 HPW)			30h	90h	20
Seminar 2: Auditing (2 HPW)			30h	90h	20
Seminar 3: Financial Statement Analysis (2 HPW)			30h	90h	20
Intended Learning Outcomes (ILOs):					
<p>In this module, students learn theoretical principles as well as the practical application of instruments in accounting, auditing and financial statement analysis for individual and group accounts. Within the seminars, an emphasis is put on the impact of current changes in firms' business environments, e.g., due to technological, economic or regulatory changes.</p> <p>After having completed the module students will be able to</p> <ul style="list-style-type: none"> - identify and systematically address critical issues and challenges to business problems in accounting, auditing and financial statement analysis, - evaluate and implement appropriate solutions to these problems. <p>Intended learning outcomes will be achieved mainly via written assignments (individual or in groups), presentations and active student participation in class discussion with lecturers as well as fellow students. This interactive approach is particularly based on discourses and constructive feedback among lecturer and students.</p>					
Key Competencies:					
<ul style="list-style-type: none"> - Organizational skills, - problem-solving ability, - critical and analytical thinking, - ability to transfer existing knowledge, - ability to acquire new knowledge, - discussion and reflection skills, - time management, - decision-making skills, - ability to work as a team and feedback skills, - expressiveness (oral and written) towards teachers and fellow students. 					
Contents:					
<p>Seminar 1: Digitization in Finance and Accounting</p> <p>This seminar focuses on the consequences of digital transformation within the firm's finance and accounting function on information systems and processes. In addition to financial accounting, the implementation of non-financial performance indicators into internal as well as external reporting is addressed.</p>					

Students participating in this seminar learn to handle challenges resulting from the digital transformation from the perspective of Chief Accounting Officers, Chief Controlling Officers and Chief Financial Officers. For this purpose, various case studies are used and supplemented by an interactive ERP simulation game.

Lecturer: Dr. Christopher Sessar

Seminar 2: Auditing

Based on a well-advanced understanding of firms' business models, this seminar deals with the practical application of the risk-oriented audit approach. Using case studies, students learn how to scope audits, i.e., determine the audit program and how to audit of going concern assumptions, estimates and management reports.

Lecturer: Prof. Dr. Thomas Senger

Seminar 3: Financial Statement Analysis

In this seminar, students learn to apply principles and methods for analyzing financial statements of German and international firms. Case studies covering current questions and examples in financial statements analysis are an integral part of the seminar.

Lecturer: Prof. Dr. Heike Wieland-Blöse

Language:

The language of the module is German. For required readings in English, sufficient language skills are a prerequisite.

Teaching Methods:

Lectures, problem-centered learning and case discussions, group work, self-study.

Module Applicability:

B.Sc. of Business Administration; B.Sc. of Business Chemistry; B.Sc. Financial and Actuarial Mathematics, B.A. Philosophy, Politics and Economics, B.Sc. of Mathematics/Diploma-degree Mathematics.

Pre-requisites/Requirements:

Admission to study Business Administration, Economics, Business Chemistry, Financial and Actuarial Mathematics, Philosophy, Politics and Economics or Mathematics. Please note that separate regulations for students graduating in minor subjects may apply. Knowledge of the modules BB01, BB02 and especially BW05 "Accounting" respectively BW49 "International Accounting" (starting summer term 2022) or equivalent skills are required. Furthermore, the module is recommended for students who have successfully completed module BW46 "Controlling 1: Controlling and Management" with ambitions deepening their knowledge on interfaces between management accounting and further functions in the area of accounting and finance. Preference will be given to students who have already successfully completed one or several of the modules BW05, BW46 or BW49. Students who have already completed module BW41 may not register for module BW48.

Examination Types:

Comprehensive examinations in all three seminars (normally a combination of graded individual and group work, e.g., short papers, oral participation, and active participation in the plenary discussions). For the final grade, all three seminars' marks have equal weight.

Requirements for Award of Credit Points:

The module will be passed if students have participated in at least 80% of the classes in seminar 1, 2 and 3 and if the final grade for each seminar is at least „sufficient“ (4,0).

Availability:

Seminar 1, 2, 3: Summer semester

Assessment:

This module 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:

Professor Dr. Barbara E. Weißenberger, Professor Dr. Janine Maniora, honorary professors (Prof. Dr. Thomas Senger und Prof. Dr. Heike Wieland-Blöse), lecturers (Dr. Christopher Sessar) and teaching/research assistants at both the Chair of Management Control and Accounting and the Chair of Financial Accounting.

Further Information:

Further information can be found at www.financial-accounting.hhu.de and www.controlling.hhu.de. See also ILIAS (eLab Financial Accounting and [eCampus Controlling and Accounting](#)) and HIS-LSF. Students have to apply for the seminar via E-Mail.

Module Organizational Unit

W_Betriebswirtschaftslehre_BSc

Stand: 14.09.2021