

MW106: Empirical Accounting and Auditing				Study Programme:	M
Module Type:	ECTS Credits:	Workload:	Study Semester:	Module Duration:	
Optional compulsory	8	240	1. or 3.	One semester	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Course 1: Empirical Accounting and Auditing (4 HPW)			60h	180h	15
Intended Learning Outcomes (ILOs):					
<p>After having completed the module, students will be able to</p> <ul style="list-style-type: none"> - understand, discuss and evaluate critically empirical studies on financial accounting and auditing, - identify and develop research questions independently based on relevant literature, - apply relevant research methods, - design an empirical research project, - present and evaluate empirical research results, - participate actively in a scientific discourse, - deal with the basics of scientific work and are prepared for writing a master thesis. 					
Key competencies:					
<ul style="list-style-type: none"> - Scientific working - Scientific discourse - Presentation skills - Independent working - Critical thinking - Analytical thinking - Willingness to learn and commit - Ability to reflect constructive feedback - Verbal and written communication skills 					
Description/Contents:					
<p>Course 1: Empirical Accounting and Auditing</p> <p>Students will be introduced to relevant empirical research topics and methods in the financial accounting and auditing research world. Moreover, students learn the basics of scientific work and get insights into scientific publication processes. Based on this knowledge, students discuss and evaluate empirical studies critically on their own.</p>					
Language:					
The language of the module is German and English.					
Teaching Methods:					
Lectures, presentations, plenary discussion, self-study.					

Module Applicability:
M.Sc. Business Administration; M.Sc. Economics; M.Sc. Business Chemistry; M.A. Art Mediation and Cultural Management.
Pre-requisites/Requirements:
Admission to study Business Administration, Economics, Business Chemistry or Art Mediation and Cultural Management for a Master's degree. Students should have basic knowledge in national and international financial accounting standards, as well as in auditing.
Examination Types:
The module graduation consists of miscellaneous examinations (e.g., a writing task and a presentation).
Requirements for Award of Credit Points:
Successful participation in the exam. The exam will be passed if the grade is at least „sufficient“ (4,0).
Availability:
The module will be offered generally each winter term.
Assessment:
This course will be graded and is part of the calculation for the overall grade of your master degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.
Person Responsible and Main Lecturer:
<u>Prof. Dr. Janine Maniora</u> and teaching/research assistants.
Further Information:
Current information can be found at the website of the person responsible (www.financial-accounting.hhu.de) as well as via ILIAS (eLab Financial Accounting) and HIS-LSF.

Stand: 06.07.2021