

MW40: Advanced Accounting and Control Theory (starting WS 2017/18)				Study Program:	M
Module Type:	ECTS Points:	Workload:	Semester:	Module Duration:	
Optional compulsory	8	240	1. or 3.	One terms	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Course 1: Advanced Controlling (2 HPW)			30h	90h	40
Course 2: Financial Accounting and Reporting for Capital Markets (2 HPW)			30h	90h	40
Intended Learning Outcomes (ILOs):					
<p>After having completed the module, students will be able to</p> <ul style="list-style-type: none"> - apply sophisticated theories in accounting and control to business problems at hand and solve them, - evaluate existing solutions to business problems, as well as accounting regulations, concepts or instruments used in corporate practice with reference to theory and to develop them further, - identify relations between financial / managerial accounting and control and to include them adequately in the analysis and solution of accounting problems. - describe, explain and critically discuss current research in the field of accounting and control from a methodological as well as from a content-related perspective. 					
Key competencies:					
<ul style="list-style-type: none"> - Organizing, - problem-solving, - critical and analytical thinking, - ability to transfer existing knowledge, and - ability to acquire new knowledge. 					
Description/Contents:					
<p>Course 1: Advanced Controlling</p> <ol style="list-style-type: none"> 1. Theories on incentive system design and performance measurement 2. Transfer pricing and cost allocation 3. Budgeting and incentives 4. Capital budgeting and investment control, value-based management 5. Sustainability controlling and corporate social responsibility <p>Course 2: Financial Accounting and Reporting for Capital-Markets</p> <ol style="list-style-type: none"> 1. Information function of financial reporting and accounting for capital markets 2. Mandatory vs. voluntary disclosure and integrated reporting 3. Value relevance of financial statements 4. Earnings management and financial statement analysis 5. Corporate governance 					

6. Advanced problem-solving under IFRS (e.g., segment reporting, management commentary, intangibles, provisions for pensions, financial instruments, statement of comprehensive income)
Language:
Lectures will be given in German, part of the literature will be in English. Therefore, good or very good English language skill is required. Exam questions may be answered either in German or in English language.
Teaching Methods:
Lectures, problem-centered learning and case discussions, online tests (web-based trainings), self-study/reading.
Module Applicability:
M.Sc. of Business Administration; M.Sc. of Business and Chemistry; M.A. of Art Mediation and Cultural Management
Pre-requisites/Requirements:
Admission to study Business Administration, Economics, Chemistry or Art Mediation and Cultural Management for a Master's degree.
Examination Types:
Comprehensive examination in the form of a written exam at the end of the winter semester (90 minutes).
Requirements for Award of Credit Points:
Successful participation in the exam. The exam will be passed if the mark is at least „sufficient“ (4,0).
Availability:
The module will be offered each winter term (courses 1 and course 2).
Assessment:
This module is graded and taken into account when calculating the overall grade of your master's degree. For more detailed information on the calculation of the overall grade, please refer to the examination regulations of your respective course of studies.
Person Responsible and Main Lecturer:
Professor Dr. Barbara E. Weißenberger, honorary professors, lecturers and teaching/research assistants at the chair of Accounting.
Further Information:
Further information can be found at http://www.accounting.hhu.de/en.html and http://www.rechnungslegung.hhu.de/en.html . See also eCampus Accounting under ILILAS and HIS-LSF. Students have to register for the course via LSF.

State: 12.01.2018