



**Universität Ulm**

Master of Science Management and Economics (PO 2019)

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## International Financial Reporting I

**Code** 8818471317

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**ECTS credits** 4

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**Attendance time** 2

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**Language of instruction** Professor Dr. Kai-Uwe Marten; Institute of Accounting and Auditing

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**Duration** 1

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**Cycle** each Winter Semester

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**Coordinator** Professor Dr. Kai-Uwe Marten

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**Instructor(s)** Professor Dr. Christian Zwirner; Honorary professor of the University of Ulm

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**Allocation of study programmes**

- M.Sc. Management and Economics,
- all Master courses of study with minor subject Management and Economics

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**Recommended prerequisites** Module "Financial Accounting" and "Managerial Accounting"

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**Learning objectives**

The aim of the module "International Accounting I" is to provide students with an overview of accounting regulations. The main focus of the course is on accounting in accordance with the International Financial Reporting Standards (IFRS) developed by the International Accounting Standards Board (IASB).

After successful completion of the module, students are able to comment the most important points of a statement of financial position, a statement of comprehensive income and other components of a financial statement in accordance with the accounting standards of various legal systems and to draw their own conclusions.

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**Syllabus**

- Basic principles of financial accounting
- Nature and basic principles of the annual financial statement
- Accounting of intangible assets
- Accounting of non-current assets

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- Accounting of inventories
- Accounting of financial instruments
- Accounting of equity
- Accounting of liabilities
- Statement of comprehensive income
- Fair value measurement
- Share-based payments
- Further reporting instruments

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**Literature**

- Ball, R. (2006): International Financial Reporting Standards (IFRS): Pros and Cons for Investors, available on the internet under URL: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=929561](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=929561) (as at: 15.6.2011).
- Baskerville, R. F. (2010): 100 Questions (and Answers) About IFRS available on the internet under URL: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=1526846](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1526846) (as at: 14.6.2011).
- Coenenberg/Haller/Schultze (2012): Jahresabschluss und Jahresabschlussanalyse - Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundlagen - HGB, IAS/IFRS, US-GAAP, DRS; 22nd edition, Stuttgart.
- Coenenberg/Haller/Schultze (2012): Jahresabschluss und Jahresabschlussanalyse • Aufgaben und Lösungen; 14th edition, Stuttgart.
- Eynden, B. v. d. (2010): Wandel der Internationalen Rechnungslegung, Dissertation, Universität Duisburg-Essen.
- Pellens, B. et al. (2011): Internationale Rechnungslegung: IFRS 1 bis 8, IAS 1 bis 41, IFRIC-Interpretationen, Standardentwürfe. Mit Beispielen, Aufgaben und Fallstudie, 8th edition, Stuttgart.

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**Teaching and learning methods**

Lecture (2 lecture hours per week)

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**Workload**

Attendance: 40 hrs  
 Individual study: 80 hrs  
**Total: 120 hrs**

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**Assessment**

The credit points will be awarded once the written exam has been passed. No prerequisites are necessary for exam registration.

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**Grading procedure**

The grade of the module will be the grade of the exam.

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**Basis for**

Schwerpunktfach Rechnungswesen und Wirtschaftsprüfung, Wahlpflicht BWL

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