



Universität Ulm

Bachelor of Science Management and Economics (PO
2019)

Advanced Financial Accounting

Code	8218471122
ECTS credits	6
Attendance time	4
Language of instruction	german
Duration	1
Cycle	each Winter Semester
Coordinator	Professor Dr. Kai-Uwe Marten; Institute of Accounting and Auditing
Instructor(s)	Professor Dr. Kai-Uwe Marten, WP/StB Dipl.-Kfm. Karl Petersen, Dr. Julia Busch, Dr. Corinna Boecker
Allocation of study programmes	<ul style="list-style-type: none">• B.Sc. Management and Economics,• B.Sc. Business Mathematics,• B.Sc. Business Physics,• B.Sc. Business Chemistry,• M.Sc. Business Chemistry,• M.Sc. Computer Science.
Recommended prerequisites	Module “Financial Accounting” and “Managerial Accounting” and “Intermediate Financial Accounting”
Learning objectives	Based on the knowledge of the module “Intermediate Financial Accounting”, which is limited essentially on the preparation of financial statements, this module covers advanced topics. Thereby the knowledge transfer is made on basis of national and international standards. After passing the course, students will be able to analyse special topics in accounting and principals in consolidated financial statements according to local GAAP and IFRS.
Syllabus	<ul style="list-style-type: none">• Basic principles of group accounting

- Consolidated companies
- IAS 24 – Related party disclosures
- Preparation of statements of financial position for consolidated financial statements
- Consolidation patterns
- Deferred taxes
- Accounting policy and balance sheet analysis
- Statement of changes in equity
- IAS 8 – Accounting policies, changes in accounting estimates and errors
- (Consolidated) management report

Literature

- Coenenberg, A. G. (2014): Jahresabschluss und Jahresabschlussanalyse – Betriebswirtschaftliche, handelsrechtliche, steuerrechtliche und internationale Grundsätze – HGB, IFRS und US-GAAP, 23rd edition, Stuttgart.
- Coenenberg, A. G. (2014): Jahresabschluss und Jahresabschlussanalyse – Aufgaben und Lösungen, 15th edition, Stuttgart.

Teaching and learning methods

Lecture with integrated exercises

Workload

In class: 60 hrs

Private study: 120 hrs

Total: **180 hrs**

Assessment

No english version available yet.

Grading procedure

No english version available yet.

Basis for

Schwerpunktfach Rechnungswesen und Wirtschaftsprüfung, Wahlpflicht BWL
