wir240 - International Accounting and Auditing

Module label
International Accounting and Auditing

Module code
wir240

Credit points
6.0 KP

Workload
180 h

Used in course of study
- Bachelor's Programme Economics and Business Administration > Studienrichtung Betriebswirtschaftslehre
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration > Mastermodule
- Master's Programme Business Informatics > Module der Wirtschaftswissenschaften (Fachbachelor)

Contact person
Module responsibility
- Kerstin Lopatta

Authorized examiners
- Die im Modul Lehrenden

Module counseling
- Kerstin Lopatta

Entry requirements

Skills to be acquired in this module
The students

- obtain knowledge on advanced topics in IFRS such as hedge accounting, revenue recognition, provisions and financial instruments;
- understand the role, tasks and legal basis of auditing within the economic environment;
- understand the concept of the risk-based audit approach.

Module contents
This module aims at providing an in-depth view on complex issues of IFRS accounting, e.g., hedge accounting and accounting of financial instruments. The students will obtain employability in the audit profession by learning the legal basis and concept of the audit profession. Solving case studies will contribute to achieving the learning objectives.

Reader's advisory
International Financial Reporting Standards (IFRS)
Lecture notes with additional references will be provided via the e-learning platform Stud.IP.

http://www.uni-oldenburg.de/accounting/

Links

Language of instruction
German

Duration (semesters)
1 Semester

Module frequency
jährlich

Module capacity
unlimited

Modullevel
SPM (SchwerpunktmODULE)

Modulart
Wahlpflicht

Vorkenntnisse / Previous knowledge

Examination

Time of examination
end of semester

Type of examination
written exam

Course type
Comment
SWS
Frequency
Workload attendance

Lecture
2.00
28 h

Tutorial
2.00
28 h

Seminar
0 h

Total time of attendance for the module
56 h