# 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](mailto:kerstin.lopatta@uni-oldenburg.de)

**Authorized examiners**  
- [Die im Modul Lehrenden](mailto:gebauer@uni-oldenburg.de)

**Module counseling**  
- [Kerstin Lopatta](mailto:kerstin.lopatta@uni-oldenburg.de)

**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/](http://www.uni-oldenburg.de/accounting/)

**Links**

**Language of instruction**  
German

**Duration (semesters)**  
1 Semester

**Module frequency**  
jährlich

**Module capacity**  
unlimited

**Module level**  
SPM (Schwerpunktmodul)

**Module art**  
Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

<table>
<thead>
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<th>Time of examination</th>
<th>Type of examination</th>
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<td>Final exam of module</td>
<td>end of semester</td>
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**Course type**

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**Total time of attendance for the module**  
56 h