Module label: Advanced Financial Accounting
Module code: wir841
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration > Mastermodule
- Master's Programme Business Administration, Economics and Law > Schwerpunkt "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Informatics > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person:
Module responsibility:
- Kerstin Lopatta
- Sebastian Tideman

Authorized examiners:
- Die im Modul Lehrenden

Entry requirements:
Skills to be acquired in this module:
Students have to understand the theoretical orientation and the institutional structure of financial accounting and standard setting. Many important standards, such as fair value accounting, financial instruments, reserve recognition accounting, management discussion and analysis, employee stock options, impairment tests, hedge accounting, derecognition, consolidation, and comprehensive income, will be analyzed and critically evaluated from students.
This course aims to provide students with an in-depth understanding of the underlying accounting concepts and accounting standards governing the preparation of financial statements under International Financial Reporting Standards (IFRS) for external users. Furthermore, it develops students' conceptual skills and professional competence in financial accounting in compliance with the regulatory and financial framework under IFRS.

Module contents:
- Accounting Under Ideal Conditions
- The Decision Usefulness Approach to Financial Reporting
- Efficient Securities Markets
- The Value Relevance of Accounting Information
- The Measurement Approach to Decision Usefulness
- Measurement Applications
- The Efficient Contracting Approach to Decision Usefulness
- An Analysis of Conflict
- Executive Compensation
- Earnings Management
- Standard Setting: Economic Issues
- Standard Setting: Political Issues

Reader's advisory:

Links:
www.fk2.uni-oldenburg.de/InstBWLRewe/

Languages of instruction:
German, English

Duration (semesters):
1 Semester

Module frequency:
jährlich

Module capacity:
unlimited

Modullevel:
SPM (Schwerpunktmodul)

Modulart:
Wahlpflicht

Lern-/Lehrform / Type of program:

Vorkenntnisse / Previous knowledge:

Examination:
Time of examination: end of semester
Type of examination: portfolio or written exam

Course type:
Comment: SWS
Frequency: Workload attendance
Lecture:
2.00
28 h
Exercises:
2.00
28 h

Total time of attendance for the module:
56 h