## Module Information

#### Module Code: wir841 - 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**: Remmer Sassen
- **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/InstBWL/Rewe/

#### Languages of Instruction

- German, English

#### Duration (Semesters)

- 1 Semester

#### Module Frequency

-[jährlich]

#### Module Capacity

- Unlimited

#### Modulart

- SPM (Schwerpunktmodul)

#### Lern-/Lehrform / Type of Program

- Wahlpflicht

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### Examination

- **Time of examination**: end of semester
- **Type of examination**: portfolio or written exam

### Course Type

- **Comment**: SWS
- **Frequency**: Workload attendance
- **Workload attendance**:
  - **Lecture**: 2.00, 28 h
  - **Exercises**: 2.00, 28 h

### Total Time of Attendance

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