wir841 - Advanced Financial Accounting

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 develop 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

Modullevel
SPM (Schwerpunktmódul)

Modulart
Wahlpflicht

Lern-/Lehrform / Type of program

Vorkenntnisse / Previous knowledge

Examination
Time of examination
Type of examination

Final exam of module
end of semester
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