

title of course	Basic Principles of International Accounting (Steuern und Bilanzen Z3)
responsible instructor	Prof. Dr. Jürgen Gemeinhardt
course objectives and learning outcomes	<p>Students are able to meet the objectives of the following categories of learning objectives and learning outcomes:</p> <p>Students are able to to give an Overview of the main Internationally Accepted Accounting Standards (IAS/IFRS), they can explain the Differences between the German HGB and the international accounting according to IAS/IFRS.</p> <p>Students are able to determine the economic differences between the accounting under HGB and IAS/IFRS and they can participate in the preparation of a consolidated annual financial statements in practice.</p>
course contents	<p>Table of contents:</p> <ol style="list-style-type: none"> 1: Introduction 2: Financial Accounting along German Commercial Code 3: International Accounting Standards 4: Preparing Financial Statements under Consideration of Trial Balance and Books of Original Entry 5: Financial Statement Analysis; 6: Presentation of Financial Statements along IFRSs; 7: Non-current Assets; 8: Group Statements; 9: Current Assets; 10: Statement of Cash Flows; 11: Equity 12: Statement of Comprehensive Income; 13: Statement of Changes in Equity; 14: Liabilities; 15: Risk Management;
teaching methods	<ul style="list-style-type: none"> - lectures - discussion - presentations - self-study
prerequisites	<p>There are no formal requirements. In particular knowledge of the following compulsory modules is provided:</p> <ul style="list-style-type: none"> - Rechnungswesen I (Buchhaltung) - BWL IV (Steuerlehre)
suggested reading	<p>Literature (preferably most recent edition):</p> <p>Carsten Berkau: Bilanzen; 3. Auflage; Konstanz und München 2013</p> <p>Carsten Berkau und Keabetswe Sylvia Lecholo: Accounting-2-Go (english Short Version of Berkau: Bilanzen; eBook; available on http://www.utb-shop.de/accounting-2-go.html (14,99 €)</p> <p>Hervé Stolowy, Michel J. Lebas und Yuan Ding: Financial Accounting and Reporting. A Global Perspective; Forth Edition; Hampshire, United Kingdom 2013</p> <p>Walter Aerts and Peter Walton: Global Financial Accounting and Reporting: Principles and Analysis; Third Edition, Hampshire, United Kingdom 2013</p>
applicability	This module is available with the following modules of the same course in a

	<p>very narrow context:</p> <ul style="list-style-type: none"> - Steuern und Bilanzen A (Bilanzsteuerrecht) - Steuern und Bilanzen B (Unternehmensbewertung) - Steuern und Bilanzen C (Steuerwirkungen und Steuerpolitik) - Steuern und Bilanzen Z1 (Internationale Rechnungslegung) - Steuern und Bilanzen Z2 (Wirtschaftsprüfung) <p>This course is also applicable for other business-oriented Bachelor programmes offered by Schmalkalden University of Applied Sciences.</p>
workload	<p>total workload: 150 hours, of them:</p> <p>(1) lecture: 60</p> <p>(2) self-study:: 90, of them:</p> <ul style="list-style-type: none"> - course preparation (in particular reading): 30 -Follow-up: 15 -Preparation for course-related presentation: 25 -exam preparation: 20
ECTS credit points and weighting factor	<p>5 ECTS points;</p> <p>weight:</p> <p>a) courses in economics and international business and Economics: 5 / 180</p> <p>b) courses in economics and business administration: 5 / 210</p>
basis of student evaluation	<ul style="list-style-type: none"> - comprehensive written examination: 60 minutes (80%) - presentation (20%)
time	4.-6. semester
frequency	If necessary; as an alternative of module Z1 (Internationale Rechnungslegung)
duration	1 semester
course type	elective course
remarks	teaching language is English

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