

<b>Title of the Modules:</b> Advanced Financial Accounting	<b>Lecturer:</b> Prof. Dr. Aschfalk-Evertz
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**Programme:** M.A. Accounting and Controlling

**Required Preconditions:**

Basics of Financial Accounting

**Learning Outcomes and Competencies, Subject related / Generic:**

Presentation of essentials of International Financial Accounting und Group Accounting. Students will obtain broad theoretical and practical knowledge and the capacity to discuss main problems and their solutions. After this course the students will be qualified to participate in the course “Special Issues of International Accounting / Group Accounting” in the second Semester.

**Content of Course:**

- Introduction to IFRS, IASB Framework
- Components of Financial Statements (Balance sheet, Income Statement, Statement of Changes in Equity, Cash Flow Statement, Earnings per Share)
- Recognition and Measurement Rules for assets and liabilities
- Basics of Group Accounting
- Consolidation of capital

**Literature Recommendations:**

Epstein, B./ Mirza, A. : Wiley IFRS, Interpretation and Application of International Accounting and Financial Reporting Standards, newest Edition.

Mirza, A./Orrell, M./Holt, G.: Wiley, IFRS Practical Implementation Guide and Workbook, newest Edition.

Baker, R./ Lembke, V./ King, T.: Advanced Financial Accounting, newest Edition.