

Title of the Modules: Special Issues of International Accounting	Lecturer: Prof. Dr. Aschfalk-Evertz
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Programme: M.A. Accounting and Controlling

Required Preconditions:

Advanced Financial Accounting

Learning Outcomes and Competences:

The Students who already gained basic knowledge in the first semester will now obtain profound knowledge 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. Finally, students will be able to prepare, understand and analyze consolidated financial statements.

Content of Course:

- Selected topics of IFRS (e.g. Share-based payments, Discontinued operations, Leases, Employee benefits, IFRS 1, Segment Reporting, Financial Instruments)
- Special issues of group accounting (e.g. Investments in associates, Investments in joint ventures, Business Combinations, Currency translation)
- Financial Analysis
- Agenda of the IASB

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.