

## Accounting and Capital Markets

Module		Accounting and Capital Markets					
Module Code		ACC60100					
Module Coordinator		Werner, Jörg R.					
Last Update		2015/12/09					
Target Group		Programme(s)			Bachelor of Science		
		Term			6th semester		
		Compulsory/Elective Module			Compulsory Electives Module		
		Module Duration			1 Semester		
		Credits:			6		
		Frequency			Annually		
		Language of instruction			English		
Workload:	150 h	Contact hours:	44 h	Independent Learning:	50 h	Assignments:	56 h
Prerequisites		Successful participation in first semester accounting module.					
Usability in other Modules/Programmes		-					
Intended Learning Outcomes		<p><b>Knowledge:</b></p> <ul style="list-style-type: none"> <li>Participants will acquire factual knowledge of recent IASB/FASB standard setting projects and about additional disclosure regulation in the European framework for listed companies. Moreover, participants will acquire theoretical knowledge about the uses of accounting, why accounting standards and market regulation will impact accounting quality and how disclosed information is processed on capital markets.</li> </ul> <p><b>Skills:</b></p> <ul style="list-style-type: none"> <li>Students will be able to develop research questions in the field of accounting and acquire skills, first, in data collection and analysis and, second, in the application of fundamental theories, concepts and methods to assess the economic consequences of proposed or given accounting standards.</li> </ul> <p><b>Competencies:</b></p> <ul style="list-style-type: none"> <li>Students will further their competences to analytically and critically assess accounting standards and regulations, and to derive and present their judgment from profound economic analysis. They will be competent in assessing the likely economic consequences of firm-level accounting treatments, i.e. the exertion of accounting choice and discretion. The module will provide students with relevant theoretical and practical knowledge for careers in accounting, auditing or financial analysis.</li> </ul>					