

30604 Advanced International Accounting

module number
30604
module title
Advanced International Accounting
module coordinator
Prof. Dr. Christoph Pelger

examination number	credit points (ECTS)	hours per week (SWS)
262505	5	4
availability	duration	recommended semester
Every summer semester	1 semester	

workload
Lecture 2 SWS (30 hours class instruction; 45 hours self-study) Tutorials 2 SWS (30 hours class instruction; 45 hours self-study) The calculation is based on 15 semester weeks (14 lecture weeks + 1 exam week) and each SWS is included in the calculation with 60 minutes.
module applicability
reference to the LPO I
recommended requirements
Basic knowledge in IFRS, for example through the course on International Accounting (offered in the winter term)
obligatory requirements
language
English

content
<p>This course provides in-depth insights into advanced topics in international accounting. This involves insights into research on the positive and negative effects of IFRS adoption as well as the presentation of and conceptual reflection on a number of specific standards in IFRS, dealing with topics such as lease accounting, deferred taxes, or post-employment benefits. The course also covers the different relationships between companies and their treatment in IFRS, particularly focusing on the issues of control, business combinations, joint operations, and associates.</p> <p>Overall, together with the basic course on International Accounting (offered in the winter term), this course aims to provide master students with a comprehensive overview of IFRS.</p>

intended learning outcomes (ILOs)

After successful participation in this course, students

- Structure the economic consequences of IFRS adoption based on empirical research evidence and assess the overall impact of IFRS adoption.
- Understand specific accounting topics in IFRS and apply them to examples and practical cases.
- Classify relationships between companies (e.g., subsidiaries, joint arrangements, associates, investments) and use the relevant standards in IFRS to evaluate the financial accounting consequences.
- Illustrate the relevance of note disclosures in financial statements.
- Develop suggestions on possible ways forward regarding IFRS adoption, standard-setting and implementation in light of practical concerns and research insights.

teaching methods

Interactive lecture with cases and discussions; exercises in the tutorial

required attendance**examination (type of examination, scope)**

100 % final exam (60 minutes)

overall grade relevance**possibility of retake exam****reading list****additional notes**

This course is taught in English