

30606 Reporting of Digital Business Models**module number**

30606

module title

Reporting of Digital Business Models

module coordinator

Prof. Dr. Christoph Pelger

| examination number | credit points (ECTS) | hours per week (SWS) |
|---------------------------|-----------------------------|-----------------------------|
| 262506 | 5 | 3 |
| availability | duration | recommended semester |
| Every summer semester | 1 semester | |

workload

Lecture 2 SWS (30 hours class interaction; 90 hours self-study)

Tutorial 1 SWS (15 hours class interaction, 15 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 of financial accounting (not necessarily IFRS)

obligatory requirements**language**

English

content

Digital business models are ever more pervasive in business practice. The traditional financial reporting approaches, however, are limited in depicting the key value drivers of digital business models in a transparent and useful manner. This raises the following questions:

- How informative are financial reports of (listed) companies with digital business models about their key value drivers?
- How could financial reporting be transformed to reflect the increasing importance of digital business models?

This course first introduces relevant International Financial Reporting Standards (IFRS) that focus on the recognition and measurement of intangible assets. Cases of listed companies with digital business models are used to reflect on the abilities and limitations of current accounting standards to

provide decision-useful information. Current research is then mobilized to shed light on more general issues with the accounting for intangible assets under IFRS. Finally, current standard-setting and other regulatory developments in the area of intangible assets accounting are discussed.

intended learning outcomes (ILOs)

After successful participation in this course, students

- Summarize relevant financial reporting standards on intangible assets and apply them to examples and practical cases.
- Assess academic research on the reporting of intangible assets.
- Outline key aspects of digital business models and assess the limits of depicting them in financial statements.
- Analyze the financial statements of listed companies with digital business models.
- Develop suggestions of how the financial reporting standards could be improved to provide more decision-useful information about companies with digital business models.
- Present their insights into practical cases and research studies effectively in oral presentations and short essays.

teaching methods

Lecture with seminar character (Interactive lecture with cases, student presentations and discussions; exercises in the tutorial)

required attendance

examination (type of examination, scope)

Individual essay(s), individual and group presentations, active participation in the sessions.

overall grade relevance

possibility of retake exam

reading list

additional notes

The course is taught in English.

The number of participants is limited. Prior application for this course is necessary. Information on the application process are provided on the website of the Chair of Accounting and Auditing and in Stud.IP.