

### 3. Business Administration

In what follows you find the offer of the different Areas within the Business School of the University of Mannheim. You can choose which modules you complete taking into account the Examination Regulations and possible requirements for the respective module. Generally, level 500 modules convey the fundamentals while level 600 modules often already build upon this basic knowledge (please see the module descriptions for details). Level 700 modules indicate seminars and are hence significant for the Master's thesis.

#### 3.1. Area "Accounting and Taxation"

<b>Module: ACC 510 Financial Accounting</b>		
<b>Contents:</b> The lecture introduces the system of German GAAP, which is principally relevant for all domestic companies with the legal obligation to keep records. The lecture further provides an overview of the main accounting concepts within the system of German GAAP. Hereafter, the course first describes asset and liability recognition criteria, such as the definition of (immaterial) assets, liabilities and onerous contracts. Second, the course introduces revenue recognition principles. Third, the lecture discusses measurement principles, such as acquisition and construction costs, valuation of liabilities and depreciation.		
<b>Learning outcomes:</b> Students obtain detailed knowledge of the general accounting principles, asset and liability recognition, revenue recognition as well as measurement principles under German GAAP. They are able to describe the norms, analyze them from an accounting theoretical perspective and critically assess them. Moreover, participants are enabled to summarize and solve complex accounting issues with reference to codified norms, court rulings of the Federal Fiscal Court as well as accounting literature. The knowledge is deepened by means of case studies. Students learn to prepare and present solutions as part of a team. They are able to identify problems, analyze and present them in a structured, comprehensible manner. The group work fosters leadership and social skills.		
<b>Prerequisites:</b> <b>Formal:</b> not taken ACC 512 <b>Recommended:</b> Bachelor-level knowledge of financial accounting		
<b>Obligatory registration:</b> yes	<b>Further Information on registration:</b> "Student Portal"	
<b>Courses</b>	<b>Hours per week</b>	<b>Self-study</b>
Lecture	2	6
Case Studies	2	2
Exercise Class	2	2
ECTS in total		8
<b>Form of assessment</b>	Case study presentation (25%) and written exam (90 minutes, 75%)	
<b>Preliminary course work</b>	-	