

## Module: ACC 515 IFRS Reporting and Capital Markets

### Contents:

Key element of the lecture is the analysis of relevant IFRS standards against the background of their informational impact on the capital market. Therefore, we will shortly discuss the internationalization of accounting, the relevance of IFRS in this context and the effect of internationalization and IFRS on capital markets. After this introduction we will touch highly important aspects of accounting – e.g. revenue recognition, recognition and measurement of assets or financial instruments. We will also have an insight into the basics of group accounting. All accounting topics discussed will be analyzed with respect to their capital market relevance. We will illustrate the effects using current accounting practices of multinational entities, go into major findings in research concerning the link between accounting and capital markets' effects and apply the knowledge in case studies discussed and solved in seminar classes. The schedule will be concluded by an assessment of the importance of accounting for corporate governance and controlling (inside perspective) and capital-market-oriented financial statement analysis (outside perspective).

### Learning outcomes:

By the end of the module students will

...know about economic consequences of financial reporting and about the role accounting information plays on capital markets,

...understand the special role of IFRS on international capital markets,

...understand the main IFRS accounting rules and their implication on an entity's financial statement,

...be able to analyze a financial statement from an inside and an outside view,

...demonstrate orally and in writing their comprehension in the solution of case studies.

### Prerequisites:

**Formal:** -

**Recommended:** Bachelor-knowledge of financial accounting

**Obligatory registration:** yes

**Further Information on the registration:** "Student Portal"

Courses	Hours per week	Self-study	ECTS
Lecture	2	6	
Excercise class	2	2	
ECTS in total			6

<b>Form of assessment</b>	Solving and presenting of a case study, 30%; written exam (60 min.), 70%.  To pass the overall module, each examination must be separately evaluated with a minimum grade of 4,0
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<b>Lecturer/Person in charge</b>	Prof. Dr. Jens Wüstemann
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<b>Duration of module</b>	1 semester
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<b>Offering</b>	Spring semester
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<b>Language</b>	English
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<b>Program-specific educational goals</b>	LG 1, LG 3, LG 5
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<b>Range of application</b>	M.Sc. MMM, M.Sc. MMBR, M.Sc. Bus. Edu., M.Sc. Bus. Inf., LL.M., M.Sc. Econ.
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