

Module: ACC 626 Transaction Accounting**Contents:**

Topics of transaction accounting are discussed and illustrated by using case studies. The course is specifically aimed at students with a basic knowledge of financial and transactional accounting, who want to deepen their knowledge of selected, practice-oriented issues. Six main topics will be covered in-depth: definition of transaction accounting, economic motivation for transactions, private law basics for M&A, transaction accounting under IFRS, carve out transactions, link between financial and tax accounting in an M&A context.

Learning outcomes:

Students receive an overview of accounting aspects of M&A. They will also gain a systematic understanding of all relevant questions and issues in preparing and managing transactions.

Prerequisites:

Formal: ACC 520 or ACC 530 or (ACC 5XX and ACC 5XX)

Recommended: -

Obligatory registration: no	Further Information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	6
ECTS in total		4
Form of assessment	Written exam (45 minutes)	
Preliminary course work		
Lecturer/Person in charge	Prof. Dr. Peter Wollmert	
Duration of module	1 semester	
Offering	Spring semester	
Language	German	
Program-specific educational goals	CG 1, CG 3	
Grade	graded	
Range of application	M.Sc. MMM, M.Sc. Bus. Edu., M.Sc. Bus. Inf., K&W, M.Sc. Econ., LL.M.	