BB02: Fundam	nentals of Acco	ounting (Inte	rnationa	al Students)	Study Programme	В
Module Type:	ECTS credits:	Workload:	Study se	mester:	Module Duration:	
Voluntary (For International Students only)	8	180	:	2. or 4.	One semester	
Courses (HPW=hours per week):				Contact hours:	Indepen- dent study:	Planned Group Size:
Course 1: Financial	Accounting in Com	mercial and				
Tax Law (lecture, 2 HPW)				30h	60h	20
Course 2: Tutorial (2 HPW)					
One tutorial group will be offered in English and explicitly marked in HIS-LSF.				30h	60h	20
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- organizational capabilities,
- problem solving,
- critical and analytical thinking,
- knowledge transfer and competence development,
- recognising and closing gaps in knowledge.

Description/Contents:

Course 1: Financial Accounting in Commercial and Tax Law (lecture)

- 1. Overview about key elements and instruments of financial reporting
- 2. Uses and purpose of financial statements and tax balance sheets
- 3. Commercial basics of financial statements and tax balance sheets
- 4. Accounting Principles
- 5. Balance sheet items in detail in financial statements and tax balance sheets (fixed and current assets, equity, provisions, liabilities, prepaid expenses and deferred income)
- 6. Perspectives of consolidated financial statements and international financial reporting

Course 2: Tutorial

Practical implementation of gained knowledge based on course 1 by means of case studies and exercises.

Language:

The language of the lectures and the corresponding tutorial for International Students is English.

Teaching Methods:

Lecture, discussion, tutorial, group work, case studies, self-study.

Module Applicability:

B.Sc. Business Administration; B.Sc. Economics; B.Sc. Business Chemistry; B.Sc. Mathematics

Pre-requisites/Requirements:

Prior visiting or completion of the module BB01 is recommended but not obligatory, as the basics of financial accounting are also taught as part of the module.

Examination Types:

Written exam in English at the end of the lecture period of the summer semester (60 minutes).

Requirements for award of Credit Points:

Successful participation in the exam. The exam will be passed if the grade is at least "sufficient" (4,0). Availability:

Availability:

The module will be offered each summer semester.

Person Responsible and Main Lecturer:

Professor Dr. Guido Förster and teaching/research assistants at the chair of Business Taxation.

Further Information:

Further information can be found at <u>https://www.steuern.hhu.de/pflicht-und-wahlmodule-1/bb02-for-international-students-1</u> (course 1 and 2) and HIS-LSF. Students have to register for the course via HIS-LSF to receive the course documents via ILIAS.