

## Finance and Accounting (W3WI\_203)

### FORMAL INFORMATION ON THE MODULE

MODULE #	LOCATION IN THE COURSE OF STUDY	MODULE DURATION (SEMESTER)	SEMESTER	LANGUAGE
W3WI_203	2nd academic year	1	Spring Term	English

### FORMS OF TEACHING USED

Lecture, seminar, exercise

### FORMS OF EXAMINATION USED

EXAMINATION PERFORMANCE	EXAM DURATION (IN MINUTES)	GRADING
Written or oral exam	120	yes

### WORKLOAD AND ECTS CREDITS

TOTAL WORKLOAD (IN H)	OF WHICH ATTENDANCE TIME (IN H)	OF WHICH SELF-STUDY (IN H)	ECTS CREDIT POINTS
150	55	95	5

### QUALIFICATION OBJECTIVES AND COMPETENCIES

#### PROFESSIONAL COMPETENCE

Upon completion of the module, students have acquired the competence,  
- collect relevant information on the subject area "Financing and Accounting" using scientific methods and interpret it taking into account scientific findings,  
- derive scientifically sound judgments from the information collected and  
- justify and defend their own position in the subject area.

#### METHODOLOGICAL COMPETENCE

On completion of the module, students have acquired the competence,  
- critically assess the relevance of methods in the subject area of "Financing and Accounting" and  
- assess the limits of theoretical approaches and their practicability.

#### PERSONAL AND SOCIAL COMPETENCE

Upon completion of the module, students have acquired the following skills,  
- communicate appropriately and  
- exchange information, ideas, problems and solutions in the field of "financing and accounting" with experts and laypeople

#### OVERARCHING COMPETENCE

Upon completion of the module, students have acquired the following skills,  
- independently design further learning processes in the subject area of "Financing and Accounting",  
- apply their knowledge and understanding to their work or profession and  
independently work out and develop solutions to problems.

### LEARNING UNITS AND CONTENT

TEACHING AND LEARNING UNITS	PRESENCE TIME	SELF-STUDY
Investment and financing	28	48

## LEARNING UNITS AND CONTENT

### TEACHING AND LEARNING UNITS

### PRESENCE TIME

### SELF-STUDY

- (1) Financial management of the company
  - a) Overview, tasks and functions
  - b) Financial management objectives (including profitability, liquidity and security)
- (2) Investment and financial planning (overview, tasks of short, medium and long-term planning)
- (3) Investment and investment calculation
  - a) Overview, terms and types
  - b) Capital budgeting for the evaluation of tangible investments (static methods (including cost, profit and profitability comparison, amortization calculation); dynamic methods (including net present value method, internal rate of return method, annuity method, selection problem, optimal replacement time problem, terminal value method); investment program decisions (including overview, net present value rate, Dean model, linear programming))
  - c) Investment calculation for the assessment of financial investments (valuation of companies (including individual, total and multiplier methods); valuation of bonds)
  - d) Other factors influencing investment decisions (including uncertainty and income taxes)
- (4) Financing
  - a) Overview, types and markets
  - b) External financing (equity financing (e.g. overview, nature, occasions and types); loan financing (e.g. overview, nature and types, mezzanine financing))
  - c) Internal financing (including overview, nature and types; surplus financing; reallocation financing)

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- (1) Accounting in the company
  - a) Overview, tasks and functions
  - b) Internal accounting (cost and activity accounting)
  - c) External accounting (financial accounting)
  - d) Legal bases (commercial and tax law; other legal provisions and principles; differences between commercial and tax valuations)
- (2) Annual financial statements
  - a) Overview, terms and types
  - b) Inventory as the basis for the annual financial statements
  - c) Structure of the balance sheet (structure according to the German Commercial Code and other national regulations; structure according to International Financial Reporting Standards (IFRS); similarities and differences)
- (3) Accounting for the individual items
  - a) Assets (fixed assets; current assets)
  - b) Liabilities (equity; borrowed capital)
  - c) Other balance sheet items (prepaid expenses; deferred taxes)
- (4) Profit and loss account (P&L)
  - a) Overview, terms and functions
  - b) Relationship between balance sheet and income statement
- (5) Cash flow statement
  - a) Overview, terms and functions
  - b) Design and determination of values

### SPECIAL FEATURES

The examination duration only applies to the written examination. The duration of the oral examination is 20 minutes.

### PREREQUISITES

Accounting principles

### LITERATURE

- Federmann, Rudolf: Accounting under commercial law, tax law and IAS/IFRS. Similarities, differences and dependencies. Erich Schmidt, Berlin.
- Zantow, Roger; Dinauer, Josef: Finanzwirtschaft des Unternehmens. The basics of modern financial management. Pearson, Munich.