

Advanced International Management (AIM 1)			
ECTS-Nr.	Vorlesung(en) <i>Title of Course Unit</i>	2526	International Financial Reporting Standards <i>(I – IntMan – SPO 1)</i>
Studiengang <i>Field of studies</i>	Masterstudiengang International Management <i>International Management (Master of Arts / M.A.)</i>		
Modulverantwortliche <i>Course director</i>	Prof. Dr. Feldhoff		
ECTS-Punkte (Credits) <i>Credits</i>	6		
Umfang (SWS) <i>Number of semester hours</i>	4		
Status <i>Type</i>	Wahlpflichtmodul <i>Elective Compulsory</i>		
Dauer des Moduls <i>Duration</i>	1 Semester <i>1 Term</i>		
Teilnahmevoraussetzungen <i>Prerequisites</i>	Grundlegende Kenntnisse der Buchführungstechnik <i>Basic bookkeeping knowledge</i>		
Voraussetzungen für die Teilnahme an der Modulprüfung <i>Conditions for admission to the examination</i>	Keine <i>None</i>		
Modulprüfung <i>Type of exam</i>	schriftliche Prüfung (120 Minuten) <i>Written exam (120 min.)</i>		
Lernergebnis/ Kompetenzen <i>Learning outcomes</i>	Students acquire the ability to prepare annual financial statements according to International Financial Reporting Standards (IFRS). Thus students learn to handle accounting cases according to IFRS and are able to interpret key financial figures and annual financial statements.		
Lerninhalte <i>Content</i>	<ul style="list-style-type: none"> - Introduction to IFRS: Framework & Summary of Significant Accounting Principles - Contents of Financial Statements - Fair Value according to IFRS 13 - Property, Plant and Equipment (2 Lerneinheiten) - Investment Property (1 Lerneinheit) - Inventories - Revenue from Contracts with Customers <ul style="list-style-type: none"> - Intangible Assets - Provisions - Financial Instruments (foundations) 		

<p>Internationalität <i>International applicability</i></p>	<p>This course discusses the application of International Financial Reporting Standards (IFRS) to enable students to handle accounting cases according to IFRS so that they are able to interpret key financial figures and annual financial statements.</p>
<p>Lehrmaterialien <i>Bibliography</i></p>	<ul style="list-style-type: none"> - Power point presentations - Digital learning units - Case Studies - Wiley 2023 Interpretation and Application of IFRS Standards, John Wiley & Sons 2023, First Edition, ISBN: 978-1-394-18630-3 - Rainer Buchholz, Internationale Rechnungslegung, Erich Schmidt Verlag, 2023, 16. Auflage, ISBN 978-3-503-21295-8 Seminaristischer Unterricht
<p>Veranstaltungstyp/ Lehrformen <i>Forms of instruction</i></p>	<ul style="list-style-type: none"> - Seminaristischer Unterricht Lecture - Übung Practice - Fallstudien Case Study
<p>Einzelveranstaltungen des Moduls <i>Workload per Course Unit</i></p>	<p>Necessity to choose 2 out of 6 Modules Advanced International Management (AIM)</p> <p>International Financial Reporting Standards (4 SWS) / (6 ECTS) (contact time 60 h/self-study 120 h/ Workload 180 h)</p>
<p>Arbeitsaufwand (h)/ Gesamtworkload des Moduls <i>Workload</i></p>	<p>Advanced International Management (AIM) (8 SWS) / (12 ECTS) (contact time 120h/self-study 240h/ Workload 360h)</p>
<p>Unterrichts-/Lehrsprache <i>Language of instruction</i></p>	<p>English</p>
<p>Häufigkeit des Angebots <i>Availability</i></p>	<p>Jedes Studienjahr im Sommersemester. Every summer term</p>
<p>Verwendbarkeit im weiteren Studiengang <i>Further applicability</i></p>	<p>Eine Masterarbeit kann sich sinnvollerweise anschließen. <i>A subsequent master thesis makes sense.</i></p>
<p>Teilnahme werdender Mütter <i>Participation of pregnant students</i></p>	<p>Unproblematisch (Ampel grün) <i>Not problematic (traffic light green)</i></p>