

## Module Accounting (CRM/DEWR and other study programs) - ST 2023

Information on the content, procedure and examination regulations in the ACCR module

### 1. Learning objectives, prior knowledge and procedure of the module

Within the scope of the module, participants deepen their knowledge within accounting, especially in the area of IFRS accounting and financial statement analysis. **The aim of the module** is to enable participants to apply the essential IFRS standards, adduce comparisons and reach the appropriate conclusions by financial statement analysis. There are no specific requirements for attending this module. However, prior knowledge in the field of accounting is expected, which is regularly part of a management & economics study program. The module consists of three courses: IFRS Accounting (IFRS), Financial Statement Analysis (FISA) and Financial Accounting & Analysis (FINA). All courses are offered exclusively in the summer term.

### 2. Regulations for the final exam

The final exam (90 minutes) covers all **materials of the courses IFRS, FISA and FINA**. All three courses are included with an equal share of 1/3. Restrictions or other information regarding the exam-relevant content will be announced exclusively via Unisono. The final exam will be offered on two exam dates in summer term 2022. Currently, there are no requirements that you have to take the final exam on the first exam date; however, it is recommended to attend the exam on the first exam date.

### 3. Readings

The following books are recommended for preparation and follow-up of the module content:

- Alexander et al.: International Financial Reporting and Analysis, 9th Edition 2023;
- Kieso et al.: Intermediate Accounting, 4th IFRS Edition 2020;
- Robinson et al. (CFA Institute): International Financial Statement Analysis, 4th Edition 2020;
- Wahlen et al.: Financial Reporting, Financial Statement Analysis & Valuation, 10th Edition 2022.

### 4. Course & Exam language

All module courses are offered in German. However, all course materials and the final exam are offered in English.

### 5. Further information

A non-programmable, network-independent calculator without text input option and an uncommented dictionary such as German-English are permitted during the final exam. You will receive a collection of formulas and discount factors as an attachment to the final exam. Further tools are **not** permitted.

Siegen, 31st January, 2023

Prof. Dr. Andreas Dutzi