



MODULE HANDBOOK SPO2019

COURSE OF STUDY FOCUS

**BW/
CONTROLLING, FINANCE AND
ACCOUNTING
B.Sc.**

Status: March 2021

TABLE OF CONTENTS

List of abbreviations	2
Alignment Matrix - Specialization "Controlling, Finance and Accounting.....	2
Second stage of study - modules specific to the course of study	3
<i>CON2030: Controlling I</i>	3
<i>CON2040: Controlling II</i>	5
<i>CON2050: IT in Accounting and Controlling</i>	7
<i>LAW2020: Corporate Law</i>	9
<i>ACC2080: Accounting I</i>	11
<i>ACC2090: Accounting II</i>	13
<i>ACC2100: Seminar I</i>	16
<i>ACC3100: Seminar II</i>	18
<i>FIN3310: Financial Analysis and Financial Management</i>	20
<i>FIN3200: Electives</i>	23
<i>CON4100: Management Control</i>	25

List of abbreviations

CR	Credits according to the ECTS system
PLH	Examination based on term paper
PLK	Examination based on written exam
PLL	Examination based on laboratory work
PLM	Examination based on oral exam
PLP	Examination based on project work
PLR	Examination based on presentation
PLS	Examination based on research project
PLT	Examination based on written thesis
PVL	Prerequisite examination
PVL-BVP	Prerequisite examination for bachelor interim overall exam
PVL-BP	Prerequisite examination for final bachelor graduation
PVL-MP	Prerequisite examination for final master graduation
PVL-PLT	Prerequisite examination for registration for bachelor thesis
SWS	Contact hours per week
UPL	Non-graded examination (pass/fail only)

Alignment Matrix - Specialization "Controlling, Finance and Accounting"

Modules	Enlarge-ment of knowledge	Consolida-tion of knowledge	Instrumental competence	Systemic competence	Communicative competencies
CON2030	X	X	X		
CON2040	X	X	X		
CON2050	X	X		X	
LAW2020	X	X			
ACC2080	X	X	X		
ACC2090	X	X	X		
ACC2100		X		X	X
ACC3100		X		X	X
FIN3310	X	X	X		
FIN3200	X	X	X		
CON4100			X	X	X

Second stage of study - modules specific to the course of study

CON2030: CONTROLLING I

Controlling I	
Module ID	CON2030
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	CON2031 Fundamentals of Management Accounting
Prerequisites	None
Assessment Methods and duration	PLK - 60 minutes
Prerequisite for the award of credits	Passing the examination performance
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 40 students
Language	German
Module Duration	1 semester
Module Coordinator	Kraus, Patrick / Britzelmaier, Bernd
Lecturer(s)	Kraus, Patrick / Britzelmaier, Bernd
Subject area / course of study	Controlling, finance and accounting
Pedagogical Approach	Lecture with case studies, exercises and self study elements
Applicability in other programs	None
Objectives	<p>Students understand management control as a business service function for management with the sub-tasks of planning coordination, plan control and the supply of relevant steering information.</p> <p>Students know the contribution of management control to strategy, result and financial transparency.</p> <p>They understand how the controlling function is related to and differentiated from other functional areas within the company (e.g. internal auditing, finance).</p> <p>Students will become familiar with important instruments of strategic and operational management control, can critically evaluate and apply the main instruments in practice. Furthermore, they know the different approaches to the organization of controlling.</p>

	The module serves to broaden and deepen knowledge and to acquire instrumental competence.
Content	<ul style="list-style-type: none"> • Introduction and foundations of management control • Forms and organizational approaches of controlling • Instruments of strategic management control • Instruments of operational management control • Company valuation and value-based management • Key performance indicators and reporting • Functional aspects of management control
Relation to other Modules	<p>Methodical and instrumental knowledge are generated, which will be applied independently in the module Seminars I (ACC2100), in the seminar Controlling / Cost Management.</p> <p>In addition, there are cross connections to the modules Controlling II (Cost Management) and IT in Accounting and Controlling.</p>
Workload	150 hours, thereof contact time 60 hours (4 SWS x 15); self-study (preparation and wrap-up) and taking the exam 90 hours.
Literature	<p>In the respective current edition:</p> <ul style="list-style-type: none"> • Baum, H.-G./Coenenberg, A.G./Günther, T.: Strategisches Controlling. • Britzelmaier, B.: Controlling: Grundlagen, Praxis, Handlungsfelder. • Horváth, P./Gleich, R./Seiter, M.: Controlling. • Joos, T.: Controlling, Kostenrechnung und Kostenmanagement. • Weber, J./Schäffer, U.: Einführung in das Controlling.
Keywords	<ul style="list-style-type: none"> • Management control • Strategic management control • Operational corporate planning • Operational management control • Deviation analyses • Reporting • Organization of controlling
Other	Successful completion of the module is a prerequisite examination for module THE4999 of the seventh semester of study.
Last edited	February 2021

CON2040: CONTROLLING II

Controlling II	
Module ID	CON2040
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	CON2041 Cost Management
Prerequisites	None
Assessment Methods and duration	PLK - 60 minutes
Prerequisite for the award of credits	Passing the examination performance
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 40 students
Language	German
Module Duration	1 semester
Module Coordinator	Britzelmaier, Bernd / Kraus, Patrick
Lecturer(s)	Britzelmaier, Bernd / Kraus, Patrick
Subject area / course of study	Controlling, finance and accounting
Pedagogical Approach	Lecture with case studies, exercises and self study elements
Applicability in other programs	None
Objectives	<p>Based on the respective foundational knowledge from cost accounting, students acquire knowledge of the content and operating principles of cost management systems.</p> <p>In particular, students will learn how to influence cost levels, cost trends and cost structures in a targeted manner as design elements of cost management.</p> <p>Students experience cost management as a holistic approach and learn to apply appropriate instruments and methods within a company context.</p> <p>Students will be able to determine relevant costs and revenues for various business problems, develop key performance indicators, and introduce and maintain suitable cost planning and control instruments within a company.</p> <p>The module primarily serves to broaden and deepen knowledge. The course also contributes significantly to the acquisition of instrumental competence.</p>

Content	<ul style="list-style-type: none"> • Introduction and foundations of cost management • Specific situations concerning short-term decision calculations • Systems of standard costing • Cost management instruments and methods (theory of the experience curve, target costing, activity-based costing, static and dynamic life cycle costing, zero-base-budgeting, overhead-value-analysis) • Key performance indicators and performance measurement systems • Cost planning, cost analysis and cost reporting
Relation to other Modules	<ul style="list-style-type: none"> • IT in Accounting and Controlling • Corporate Planning • Fundamentals of Management Accounting • Seminars I
Workload	150 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and wrap-up) and taking the exam 90 hours.
Literature	<p>In the respective current edition:</p> <ul style="list-style-type: none"> • Brecht, U.: Kostenmanagement – Neue Tools für die Praxis. • Britzelmaier, B.: Controlling: Grundlagen, Praxis, Handlungsfelder. • Coenenberg, A./Fischer, T./Günther, T.: Kostenrechnung und Kostenanalyse. • Götze, U.: Kostenrechnung und Kostenmanagement. • Horsch, J.: Kostenrechnung – Klassische und neue Methoden in der Unternehmenspraxis. • Joos, T.: Controlling, Kostenrechnung und Kostenmanagement. • Kilger, W./Pampel, J./Vikas, K.: Flexible Plankostenrechnung und Deckungsbeitragsrechnung. • Kremin-Buch, B.: Strategisches Kostenmanagement – Grundlagen und moderne Instrumente.
Other	Successful completion of the module is a prerequisite examination for module THE4999 of the seventh semester of study.
Keywords	<ul style="list-style-type: none"> • Cost planning • Cost analysis • Cost management • Corporate planning • Decision calculations • Key performance indicators • Management control • Accounting
Last edited	February 2021

CON2050: IT IN ACCOUNTING AND CONTROLLING

IT in Accounting and Controlling	
Module ID	CON2050
Semester	4
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	ACC2051 IT Applications in Management Accounting ACC2052 IT in Management Accounting
Prerequisites	None
Assessment Methods and duration	PLH/PLM/PLK/PLL - 60 minutes
Prerequisite for the award of credits	Passing the examination performance
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 40 students
Language	German
Module Duration	1 semester
Module Coordinator	Kraus, Patrick
Lecturer(s)	Kraus, Patrick / Frank Morelli
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	None
Pedagogical Approach	Lecture with case studies, exercises and seminar teaching
Objectives	<ul style="list-style-type: none"> • Students will recognize the importance and goal-oriented use of IT tools in controlling, finance and accounting. • They understand the objectives and architecture of ERP systems and the respective benefits for controlling. • They will recognize the content-related and organizational requirements when designing IT support in the context of corporate steering approaches. • They recognize the importance of a goal-oriented design of the IT function and IT controlling as well as the management of IT projects in the context of digital transformation. • They understand the importance of digital transformation and digital technologies for accounting and controlling. <p>The module serves to broaden and deepen knowledge and to acquire systemic competence.</p>

Content	<ul style="list-style-type: none"> • Theoretical foundations • Modern controlling information systems • IT support in overhead and product cost controlling • IT support for corporate and group management • Management and controlling of the IT function • IT governance, IT business alignment, IT controlling • Digital technologies and digital transformation of management control • Frameworks to control digital transformation
Relation to other Modules	None
Workload	<p>In the respective current edition:</p> <ul style="list-style-type: none"> • Britzelmaier, B.: Controlling: Grundlagen, Praxis, Handlungsfelder. • Brück, U. Praxishandbuch SAP-Controlling. • Friedl, G./Pedell, B.: Controlling mit SAP – Eine praxisorientierte Einführung mit umfassender Fallstudie und beispielhaften Anwendungen. • Keimer, I./Egle, U. (Eds.): Die Digitalisierung der Controlling-Funktion – Anwendungsbeispiele aus Theorie und Praxis. • Langmann, C.: Digitalisierung im Controlling. • Neugebauer, R. (Ed.): Digitalisierung – Schlüsseltechnologien für Wirtschaft & Gesellschaft. • Schallmo, D. et al. (Eds.): Digitale Transformation von Geschäftsmodellen – Grundlagen, Instrumente und Best Practices. • Schuh, G./Klappert, S. (Eds.): Technologiemanagement.
Literature	150 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and wrap-up) and taking the exam 90 hours.
Other	Successful completion of the module is a prerequisite examination for module THE4999 of the seventh semester of study.
Keywords	<ul style="list-style-type: none"> • IT in accounting and management control • Business Intelligence • IT support by means of ERP systems • Digitalization and digital transformation • Digital technologies and technology management • Steering
Last edited	February 2021

LAW2020: CORPORATE LAW

Corporate Law	
Module ID	LAW2020
Semester	4
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	LAW2023 Corporate Law
Prerequisites	None.
Assessment Methods and duration	PLK - 90 minutes
Prerequisite for the award of credits	Passing the examination performance
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 60 students
Language	German
Module Duration	1 semester
Module Coordinator	Schweizer, Kerstin / Tavakoli, Anusch
Lecturer(s)	Professors from the Business Law program
Subject area / course of study	Law
Applicability in other programs	The course is also offered for the bachelor program "BW/Tax and Auditing".
Pedagogical Approach	Seminar teaching
Relation to other Modules	Law I Law II
Objectives	<ul style="list-style-type: none"> • Students are familiar with the most important types of companies in practice and master the solution of classical legal cases in corporate law. They have a basic understanding of the organizational rules, liability regulations and liquidation problems in corporate law. • Students will be able to apply analytical skills constructively and critically to problems. <p>The module thus serves to broaden and deepen knowledge.</p>
Content	<ul style="list-style-type: none"> • General principles • The civil law partnership and the commercial companies • The limited liability company • The joint stock company

	<ul style="list-style-type: none"> • The combination of company types (for example, the GmbH & Co. KG) • Other types of companies (EWIV; partnership company; cooperative) • Company succession
Relation to other Modules	Builds on previous law-related modules.
Literature	<ul style="list-style-type: none"> • Grunewald, Barbara; Corporate law • Klunzinger, Eugen; Basic Principles of Corporate Law - Latest edition in each case -
Workload	150 hours, of which 60 hours are contact time and 90 hours are preparation and follow-up (self-study).
Other	Successful completion of the module is a prerequisite examination for module THE4999 of the seventh semester of study.
Keywords	Law of corporations, law of trading companies, group law, corporate succession
Last edited	February 2021

ACC2080: ACCOUNTING I

Accounting I	
Module ID	ACC2080
Semester	4
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	ACC2081 Individual Financial Statements according to Commercial and Tax Law
Prerequisites	None.
Assessment Methods and duration	PLK - 90 minutes
Prerequisite for the award of credits	Passing the examination performance
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 50 students
Language	German
Module Duration	1 semester
Module Coordinator	Eidel, Ulrike / Schmidtmeier, Susanne
Lecturer(s)	Schmidtmeier, Susanne / Erhardt, Martin
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	None
Pedagogical Approach	Lecture with interactive elements, exercises, case studies and self-study.
Objectives	<p>The objectives of this module are primarily the acquisition of technical and specific methodological knowledge in the field of national accounting as well as the acquisition of the necessary knowledge of national accounting tax law in order to derive the applicable taxable profit figure on the basis of accounting under commercial law.</p> <p>Students are able to prepare financial statements independently in accordance with national law, as well as to determine the taxable profit.</p> <p>This will enable them to work in the accounting departments of national companies (e.g., German SMEs). It also lays the foundations for a consulting or auditing career in the field of accounting.</p> <p>The module serves to broaden and deepen knowledge. The course also contributes significantly to the acquisition of instrumental competence.</p>

<p>Content</p>	<p>Commercial accounting:</p> <ul style="list-style-type: none"> - Goals and conception in a dynamic environment - Principle-based approach - Balance sheet: recognition, measurement and presentation of individual line items; focus: special recognition, presentation and measurement criteria - Profit and loss statement <ul style="list-style-type: none"> o Content of the individual line items according to nature of expense method and cost of sales method o Formal and substantive differences between the two procedures, reconciliation - Notes and Management Report <p>Reconciliation to the tax balance sheet:</p> <ul style="list-style-type: none"> - Basic concepts, methodology, structure - Reconciliation to the tax balance sheet <ul style="list-style-type: none"> • Recognition: assets, business assets, attribution rules, specifics of individual items (assets and liabilities) • Measurement: primary and secondary values, deviations from commercial law requirements
<p>Relation to other Modules</p>	<p>Methodological foundations are created, which are comprehensively expanded in the module Accounting II (ACC2090) and independently applied in the module Seminars II (ACC3100). The module deepens the accounting and financial reporting knowledge created in general business studies (modules GMT1200 and 2110).</p> <p>There are cross-links with the Corporate Law module (LAW2020) and the Financial Analysis and Financial Management module (FIN 3310).</p>
<p>Literature</p>	<p>In the respective current edition:</p> <ul style="list-style-type: none"> • Baetge, Jörg/Kirsch, Hans J./Thiele, Stefan: Bilanzen, Düsseldorf • Coenenberg, Adolf G.: Jahresabschluss und Jahresabschlussanalyse, Stuttgart • Federmann, Rudolf: Bilanzierung nach Handelsrecht und Steuerrecht und IAS/IFRS, Berlin • Commercial Code • Horschitz, Harald/Gross, Walter/Fanck, Bernfried/Kirschbaum, Jürgen: Bilanzsteuerrecht und Buchführung, Stuttgart • Income Tax Act and Guidelines
<p>Workload</p>	<p>150 hours, of which contact time 60 hours (4 SWS x 15), self-study (preparation and wrap-up) and taking the exam 90 hours</p>
<p>Keywords</p>	<p>Accounting, commercial law, annual financial statements, tax balance sheet</p>
<p>Other</p>	<p>Successful completion of the module is a prerequisite examination for module THE4999 of the seventh semester of study.</p>
<p>Last edited</p>	<p>February 2021</p>

ACC2090: ACCOUNTING II

Accounting II	
Module ID	ACC2090
Semester	6 + 7
Credits	6
SWS	4
Frequency	Every semester
Associated Courses	ACC2041 International Financial Reporting Standards (IFRS) (2 SWS / 3 Credits, 7. Semester) ACC2091 Consolidated Financial Statements according to German Standards and IFRS (2 SWS / 3 Credits, 6. Semester)
Prerequisites	Successful completion of first-year course.
Assessment Methods and duration	ACC2091 Consolidated Financial Statements according to HGB and IFRS: PLK - 60 minutes ACC2041 International Financial Reporting Standards (IFRS): PLK – 60 minutes
Prerequisite for the award of credits	Passing the examination performance
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 50 students
Language	ACC2091 Consolidated financial statements according to German Standards and IFRS: German ACC2041 International Financial Reporting Standards (IFRS): English
Module Duration	2 semester
Module Coordinator	Eidel, Ulrike / Schmidtmeier, Susanne
Lecturer(s)	Eidel, Ulrike / Schmidtmeier, Susanne
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	None
Pedagogical Approach	Lecture with interactive elements, exercises, case studies and self-study.
Objectives	<p>The primary objectives of this module are the acquisition of technical and specific methodological knowledge in the field of international (group) accounting and national group accounting.</p> <p>Students gain knowledge of differences between national and international (group) accounting rules.</p> <p>They will be able to prepare consolidated financial statements with a medium degree of complexity in accordance with national and international law.</p>

	<p>The module serves to broaden and deepen knowledge. The course also contributes significantly to the acquisition of instrumental competence.</p>
<p>Content</p>	<p>International Financial Accounting Standards</p> <ul style="list-style-type: none"> - Introduction - Conceptual Framework - Presentation of Financial Statements <ul style="list-style-type: none"> o Purpose of Financial Statements, o General Guidelines, o Structure and Content of the Financial Statements and its Components (focus on: Statement of Financial Position, Comprehensive Income Statement) - Elements <ul style="list-style-type: none"> o Inventories o Property, Plant and Equipment o Investment Properties o Intangible assets o Impairment of Assets o Leases o Borrowing Costs o Financial Instruments o Provision, contingent liabilities and contingent assets <p>Group accounting according to the German Commercial Code and IFRS</p> <ul style="list-style-type: none"> - Principles of group accounting - Obligation to prepare consolidated financial statements - Delimitation of the scope of consolidation - Process of consolidated accounting - Preparation of the financial statements II - Consolidation principles - Consolidation - Deferred taxes in the consolidated financial statements - Notes to the Consolidated Financial Statements
<p>Relation to other Modules</p>	<p>The module deepens and extends the knowledge gained in Accounting I (ACC2080).</p> <p>There are cross-connections to the Seminars II module (ACC3100) and the Corporate Management module (CON 4100).</p>
<p>Literature</p>	<p>In the current edition/current edition:</p> <ul style="list-style-type: none"> • Busse von Colbe, Walter/ Ordelheide, Dieter/ Gebhardt, Günther/ Pellens, Bernhard: Konzernabschlüsse, Wiesbaden • Baetge, Jörg/Krisch, Jürgen/ Thiele, Stefan: Consolidated Balance Sheets • Küting, Karlheinz/Weber, C.-P.: The Consolidated Financial Statements, Stuttgart • Kirsch: Einführung in die Internationale Rechnungslegung • Kirsch: Übungen – Internationale Rechnungslegung

	<ul style="list-style-type: none"> • Lüdenbach/Hoffmann/Freiberg: IFRS Kommentar (Haufe) • IFRS Essentials (Wiley Regulatory Reporting) by Dieter Christian and Norbert Lüdenbach. • Wiley IFRS: Practical Implementation Guide and Workbook (Wiley Regulatory Reporting) by Abbas A. Mirza, Graham Holt and Liesel Knorr.
Workload	180 hours, of which contact time 60 hours (4 SWS x 15), self-study and taking the exam 120 hours.
Keywords	Accounting, Consolidated Financial Statements, International Financial Accounting, Group Accounting
Last edited	February 2021

ACC2100: SEMINAR I

Seminar	
Module ID	ACC2100
Semester	4
Credits	5
SWS	2
Frequency	Every semester
Associated Courses	ACC2101 Seminar Controlling / Cost Management
Prerequisites	None.
Assessment Methods and duration	PLH + PLR
Prerequisite for the award of credits	Passing of the respective examination performances
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 20 students
Language	German
Module Duration	1 semester
Module Coordinator	Kraus, Patrick / Britzelmaier, Bernd
Lecturer(s)	Kraus, Patrick / Britzelmaier, Bernd
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	None
Pedagogical Approach	Seminar teaching
Objectives	<p>The students work independently on current scientific issues from the main focus of the course of studies. Within this seminar, management control / cost management issues will be discussed. The students deepen and extend their knowledge with regard to common techniques of scientific work and research approaches. They learn to present their results in a clear manner using appropriate media and to discuss their findings with the other participants. They acquire the ability to exercise constructive criticism and to make use of experienced criticism for their professional and personal development.</p> <p>The module serves to deepen knowledge and to acquire systemic and communicative competencies.</p>
Content	<p>Current topics from the areas of</p> <ul style="list-style-type: none"> • Cost accounting • Cost management • Cost and revenue management • Strategic management control • Operational management control • Corporate planning • Digital transformation of the controlling function

Relation to other Modules	Controlling I (CON2030) Controlling II (CON2040)
Literature	Depending on the topic to be dealt with: monographs, trade journals, mandatory publications of companies, commentaries, judgments, etc.
Workload	120 hours, of which contact time 30 hours (2 SWS x 15) Self-study 90 hours (for literature review, preparation of term paper, preparation of presentation and presentation of term paper)
Other	Successful completion of ACC2100 is a prerequisite exam for the seventh semester THE4999 module.
Keywords	Cost management Cost accounting Management control Corporate planning Corporate management and steering Digitalization
Last edited	February 2021

ACC3100: SEMINAR II

Seminar	
Module ID	ACC3100
Semester	6
Credits	5
SWS	2
Frequency	Every semester
Associated Courses	ACC3101 Seminar Financial Accounting / Financial Management
Prerequisites	ACC3101: Successful completion of the first stage of study.
Assessment Methods and duration	PLH + PLR
Prerequisite for the award of credits	In each case: Passing of the respective examination performances
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 20 students
Language	German
Module Duration	1 semester
Module Coordinator	Eidel, Ulrike / Schmidtmeier, Susanne
Lecturer(s)	Eidel, Ulrike / Schmidtmeier, Susanne
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	None
Pedagogical Approach	Seminar teaching
Objectives	<p>The students work independently on current issues from the focus of the course. The first seminar deals with controlling/cost management, the second seminar with accounting/financial management. The students deepen their knowledge in the techniques of scientific work. They learn to present their results in a clear manner using appropriate media and to discuss them with the other participants. They acquire the ability to exercise constructive criticism and to use criticism for their professional and personal development.</p> <p>The module serves to deepen knowledge and to acquire systemic and communicative competencies.</p>
Content	<p>Current topics from the areas of</p> <ul style="list-style-type: none"> • Financial accounting • Financial analysis and management
Relation to other Modules	There are interconnections with the modules Accounting I (ACC2080), Accounting II (ACC2090) and Financial Analysis and Financial Management (FIN3310).

Literature	Depending on the topic to be dealt with: monographs, trade journals, mandatory publications of companies, commentaries, judgments, etc.
Workload	150 hours, of which contact time 30 hours (2 SWS x 15) Self-study 120 hours (for literature research, preparation of term paper, preparation of presentation and presentation of term paper)
Keywords	Consolidated Financial Statements IFRS Financial Statements Accounting Finance Financial Analysis
Other	Successful completion of ACC3101 is a prerequisite exam for the seventh semester THE4999 module.
Last edited	February 2021

FIN3310: FINANCIAL ANALYSIS AND FINANCIAL MANAGEMENT

Financial analysis and Financial management	
Module ID	FIN3310
Semester	4
Credits	6
SWS	4
Frequency	Every semester
Associated Courses	AQM2202 Computer-Aided Analysis of Financial Markets, Risk Management FIN3311 Financial Management
Prerequisites	AQM2202 + FIN3311: None.
Assessment Methods and duration	PLK/PLM/PLH/PLP/PLR - 90 minutes
Prerequisite for the award of credits	Passing of the respective examination performances
Requirements for granting of credits	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 40 students
Language	FIN3311 Financial management: German AQM2202 Computer-aided financial market analysis, risk management: German
Module Duration	1 semester
Module Coordinator	Eidel, Ulrike / Kraus, Patrick
Lecturer(s)	Eichner, Korbinian / Wüst, Kirsten
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	None
Pedagogical Approach	Seminar teaching
Objectives	<p>Students will be able to</p> <ul style="list-style-type: none"> • describe and systematize the tasks of financial management in companies (and corporate groups), • explain the current development of financial markets, • explain the liquidity cycle in a company and the factors influencing financial needsLiquidiFina, • prepare the (prospective) cash flow statement, liquidity and finance plans, • describe and understand the most important financial instruments, • describe the instruments used to manage risks in financial management, • identify and define various risks in finance, • quantify risks with the help of the measures Value at Risk and Expected Shortfall using different methods (analytical, simulation)

	<ul style="list-style-type: none"> • identify advantages and disadvantages of different risk measures and measurement methods. <p>The module serves to broaden and deepen knowledge. The course also contributes to the acquisition of instrumental competence.</p>
Content	<p>Financial management</p> <ul style="list-style-type: none"> • Finance and cost of capital • Business valuation • Finance and capital structure • Long-term financing • Short-term financing • Finance planning and liquidity planning • Hedging of foreign currency risks <p>Computer-Aided Financial Analysis of Financial Markets, Risk Management</p> <ul style="list-style-type: none"> • Definition of risk • Measure of risk • Risks for banks • Discrete and continuous yields • Value at Risk • Monte-Carlo-Simulation • Variance-Covariance-Approach
Relation to other Modules	<p>There are interconnections with FIN3100 Seminar and CON4100 Management Control.</p>
Literature	<p>In the respective current edition:</p> <ul style="list-style-type: none"> • Drukarczyk, J./ Lobe, S.: Finanzierung. • Eilenberger, G./ Ernst, D./ Toebe, M.: Betriebliche Finanzwirtschaft. • Perridon, L./Steiner, M./Rathgeber, A.W.: Finanzwirtschaft der Unternehmung. • Schüler, A.: Finanzmanagement mit Excel. • Spremann, K./ Grüner, A.: Finance. • Wöhe, G./ Bilstein, J.: Grundzüge der Unternehmensfinanzierung. • Wüst, Risikomanagement – Eine Einführung mit Anwendungen in Excel, UTB, München. • Hull: Risk Management and Financial Institutions. Pearson Education, New Jersey • Jorion: Value at Risk. McGraw-Hill, New York • Stulz, René S., Risk Management and Derivatives, South-Western College Pub
Workload	<p>180 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and wrap-up) and taking the exam 120 hours</p>

Other	Successful completion of FIN3310 is a prerequisite exam for the seventh semester THE4999 module.
Keywords	Financing Risk Off-balance sheet financing Cash flow statement
Last edited	February 2021

-

FIN3200: ELECTIVES

Electives	
Module ID	FIN3200
Semester	6
Credits	6
SWS	4
Frequency	Every semester
Associated Courses	FIN4012 Risk Management GMT3031 Financial Modelling for Corporate Finance and Corporate Valuation FIN3201 Investment Controlling LAW4011 European and International Corporate Law FIN3202 Kapitalmarktfinanzierung und Kapitalmarktinstrumente für Unternehmen IDS3010 Interdisciplinary Studies (alternative offers possible, e.g., conflict management and negotiation)
Prerequisites	Successful completion of the first stage of studies.
Assessment Methods and duration	PLR/PLH/PLK - 60 minutes
Requirements for granting of credits	Passing of the respective examination performances WPF offerings in the amount of 6 credits must be successfully completed
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	max. 50 students
Language	FIN4012 Risk Management: German GMT3031 Financial Modelling for Corporate Finance and Corporate Valuation: Englisch FIN3201 Investment Controlling: English Interdisciplinary studies: German or English
Module Duration	1 semester
Module Coordinator	Eidel, Ulrike / Kraus, Patrick
Lecturer(s)	Professors of different courses of study
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	WPF offers can also be taken by students of the course of studies BW/"Taxes and Auditing".
Pedagogical Approach	Lectures with exercises and case studies
Objectives	Students get the opportunity to choose elective courses to deepen their knowledge in the field of financial management and accounting depending on their individual interests. Additionally, they can also choose courses in the field of interdisciplinary studies to broaden their knowledge and skills.

	The module thus primarily serves to broaden and deepen knowledge as well as to acquire instrumental and systemic competence.
Content	Depending on the chosen WPF subject
Relation to other Modules	Depending on the chosen WPF subject
Literature	Depending on the chosen WPF subject
Workload	180 hours, of which contact time 60 hours (4 SWS x 15); self-study (preparation and wrap-up) and taking the exam 120 hours
Additional Remarks	<p>The module or an individual course of the module can also be completed as part of a semester abroad. Modules or courses related to the focus of the study program are eligible for recognition.</p> <p>The elective courses, especially if they are offered in English by visiting professors, can be organized as fast-track courses with an examination well before the normal examination period.</p>
Last edited	March 2021

CON4100: MANAGEMENT CONTROL

Corporate Management	
Module ID	CON4100
Semester	6 + 7
Credits	7
SWS	4
Frequency	Every semester
Associated Courses	CON4011 Corporate Planning (2 SWS / 3 Credits) CON4101 Project work (2 SWS / 4 Credits)
Prerequisites	Successfully completed first stage of studies
Assessment Methods and duration	CON4011 Corporate Planning: PLK - 60 minutes CON4101 Project work: PLH/PLR/PLP
Requirements for granting of credits	Passing of the respective examination performances
Significance for the Final Grade	The module is weighted with its credits in the Bachelor final grade.
Planned group size	Max. 40 students CON4011 Max. 20 students CON4101
Language	German
Module Duration	2 semesters
Module Coordinator	Eidel, Ulrike / Kraus, Patrick
Lecturer(s)	Eidel, Ulrike / Kraus, Patrick
Subject area / course of study	Controlling, finance and accounting
Applicability in other programs	None
Pedagogical Approach	Lecture with case studies, exercises, project work, seminar teaching
Objectives	<p>In the course "Corporate Planning" students will:</p> <ul style="list-style-type: none"> • be able to independently compile a corporate planning. This may include sales and marketing planning, procurement, production and inventory planning, cost planning, P&L and balance sheet planning, capital requirements and financial planning, budgeted cash flow statements, etc. • know the interdependencies of functional sub-plans. • understand the connection between strategic and operational corporate plans. <p>In the course "Project Work", students work in teams on complex topics or case studies in the fields of controlling, accounting and financial management. In doing so, they experience group dynamic processes in teamwork, discuss in teams and in plenary sessions, and present their results using appropriate media. They will practice constructive criticism and learn to use experienced criticism for their professional and personal development.</p>

	The module serves to develop instrumental, systemic and communicative competencies.
Content	<p>Corporate Planning</p> <ul style="list-style-type: none"> • Theoretical foundations of corporate planning • Strategic planning • Operational planning • Balanced Scorecard • Value-based management • Capital requirements and financial planning • Cost planning • Procurement, production and inventory planning • Sales and marketing planning • P&L and balance sheet planning • Plan cash flow statements • Beyond, better und advanced Budgeting • Forecasting • Reporting • Case studies <p>Project work Depending on the respective research question.</p>
Relation to other Modules	Since corporate planning relates to all business functions, there are cross-connections to almost all subjects of ABWL and the course-specific specializations. The course "Project" also emphasizes cross-divisional issues.
Literature	<p>In the respective current edition:</p> <ul style="list-style-type: none"> • Bea, F.X., Haas, J.: Strategisches Management. • Britzelmaier, B.: Controlling: Grundlagen, Praxis, Handlungsfelder. • Egger, A., Winterheller, M.: Kurzfristige Unternehmensplanung – Budgetierung. • Ehrmann, H. Unternehmensplanung. • Hammer, R.: Unternehmensplanung – Planung und Führung. • Joos, T.: Controlling, Kostenrechnung und Kostenmanagement. <p>Project work: Depending on the respective research question.</p>
Workload	210 hours, of which contact time 60 hours (4 SWS x 15); self-study and group work 150 hours (for literature review, preparation of project work, preparation of presentation and presentation of project work).
Additional Remarks	<ul style="list-style-type: none"> • Strategic planning • Operational planning • Corporate management • Coordination and steering • Group accounting • Financial statement analysis • Financial Management
Last edited	February 2021