

Module 32110
International Controlling, Accounting and Taxation
Courses A (32112) and B (32212)

Title of module	International Controlling, Accounting and Taxation
No. / Code of module	32110 (32112 and 32212)
ECTS-Credits (based on the workload)	7 (4+3)
Emphasis of the grade for the final grade	7 ECTS out of a total of 60 ECTS
Person responsible for module	Prof. Dr. Crössmann
Semester / Trimester	Semester
Courses	32112 Course A 32212 Course B
Aim of module (expected learning outcomes and competencies to be acquired)	Leading of Departments, Steering of Companies and Organisations based on International Managerial and Financial Controlling and Taxation Preparation of Financial Statements according to International Financial Reporting Standards
Contents of the module	Design of Controlling Systems Information Systems and Reporting Risk-Return-Controlling Profit Planning Flexible Budgeting and Control Responsibility Controlling Relevant Data for Decision Making Dependent Personal Service Dividends, Interest, Royalties I Dividends, Interest, Royalties II Transfer Pricing Business Combinations Financial Instruments Leasing Pensions Special Purpose Entities Corporate Governance

Duration of the module	2 Semesters
Frequency of the module offer	32112 Winter Semester 32212 Summer Semester
Prerequisites	Only Admission to Master Program
Methods of examination (also length of examination)	Written exam (90 Minutes) or oral exam or research paper
Applicability of module for other modules and study programmes	Relationship with courses in International Marketing and International Finance

32112 Course A

Code of Course	32112
Title of Course	International Controlling and Taxation
Semester / Trimester	Winter Semester
Duration of Course	One Semester
Type of Course (Obligatory, elective, etc.)	Obligatory
Semester / Trimester	Semester
Frequency of Offer of Course	Each Winter Semester
Entry Requirements	Successful Application for Master Program
Relationship of Course with other Courses of Programme	Connection with Course 32121 International Investments
Person responsible for Course	Prof. Dr Crössmann
Name of Teaching Staff	Prof. Dr. Crössmann Dr. Bernhard Schraut (WP Stb)
Language of Instruction	English
Number of ECTS-Credits	4
Total Workload and its Composition	120 hours (= 60 hours Teaching and Presentations and 60 hours Preparation of Presentations, Self Study and Preparation for Exam)
SWS	4 per week Teaching and Presentations
Methods of Examination / Requirements for Grades	Written exam or oral exam or research paper
Weight of Course in Module Grade	4 / 7 = 57,14 %
Aim of Course (expected learning outcomes and competencies to be acquired)	Students shall obtain skills to lead Departments, Companies and Organisations based on International Managerial and Financial Controlling and Taxation
Contents of Course	Design of Controlling Systems Information Systems and Reporting Risk-Return-Controlling Profit Planning

	<p>Flexible Budgeting and Control</p> <p>Responsibility Controlling</p> <p>Relevant Data for Decision Making</p> <p>Dependent Personal Service</p> <p>Dividends, Interest, Royalties I</p> <p>Dividends, Interest, Royalties II</p> <p>Transfer Pricing</p>
Teaching and learning methods	Lectures, Discussions and Presentations of Students
<p>Recommended literature</p> <p>(Teaching and learning material)</p>	<p>Amann, R.: German Tax Guide, Kluwer Law International</p> <p>Atkinson, A. A. / Banker, R. D. / Kaplan, R. S. / Young, S. M.: Management Accounting (Prentice Hall New Jersey)</p> <p>Drury, Colin: Management and Cost Accounting (Thomson London)</p> <p>Endres/Möller (ed.), Corporate Taxation in Germany, IDW</p> <p>Garrison, Ray H. / Noreen, Eric W.: Managerial Accounting, Chicago USA (Irwin)</p> <p>Harris, Peter A.: Corporate / Shareholder Income Taxation, IBFD</p> <p>Kaplan, Robert S. / Norton, David P.: The Balanced Scorecard, Boston USA (Harvard Business School Press)</p> <p>Kluwer, J.: European Taxation, International Bureau of Fiscal Documentation, magazine / loose-leaf</p> <p>Vogel, K.: Double Taxation Conventions, IDW</p> <p>Westerman, G.: International Accounting and Control, McGraw Hill</p>

32212 Course B

Code of Course	32212
Title of Course	International Accounting
Semester / Trimester	Summer Semester
Duration of Course	One Semester
Semester / Trimester	Semester
Type of Course (Obligatory, elective, etc.)	Obligatory
Frequency of Offer of Course	Each Summer Semester
Semester / Trimester	Semester
Entry Requirements	Successful Application for Master Program
Relationship of Course with other Courses of Programme	Connection with Course 32121 International Investments
Person responsible for Course	Prof. Dr Grössmann
Name of Teaching Staff	Dr. Joachim Jirdell (WP Stb)
Language of Instruction	English
Number of ECTS-Credits	3
Total Workload and its Composition	90 hours (= 30 hours Teaching and Presentations and 60 hours Preparation of Presentations, Self Study and Preparation for Exam)
SWS	2 per week Teaching and Presentations
Methods of Examination / Requirements for Grades	Written exam or oral exam or research paper
Weight of Course in Module Grade	3 / 7 = 42,86 %
Aim of Course (expected learning outcomes and competencies to be acquired)	Students shall obtain understanding and skills to prepare Financial Statements according to International Financial Reporting Standards
Contents of the course	<ol style="list-style-type: none"> 1. General Introduction to Accounting <ol style="list-style-type: none"> 1.1. Definition & History of Accounting 1.2. Accounting in Business

	<ul style="list-style-type: none"> Administration 1.3. Current Accounting Practice 1.4. Case Study 2. Introduction to IFRS <ul style="list-style-type: none"> 2.1. Overview International Accounting 2.2. International Financial Reporting Standards (IFRS) Framework 2.3. Organizational Structure & Funding 3. Business Combinations <ul style="list-style-type: none"> 3.1. Introduction to Business Combinations 3.2. Objective & Scope of IFRS 3 3.3. Purchase Method 3.4. Goodwill & Impairment Testing 3.5. Outlook (Exposure Draft) 4. Financial Instruments <ul style="list-style-type: none"> 4.1. Introduction to Financial Instruments 4.2. Objective & Scope of IAS 39 4.3. Recognition & Measurement of Financial Instruments 4.4. Reclassification of Financial Instruments 4.5. Outlook (Fair Value Accounting) 5. Leasing <ul style="list-style-type: none"> 5.1. Introduction to Leasing 5.2. Objective & Scope of IAS 17 5.3. Finance Lease & Operating Lease 5.4. Sales and Leaseback Transactions 5.5. Outlook 6. Pensions <ul style="list-style-type: none"> 6.1. Introduction to Pensions 6.2. Objective & Scope of IAS 19 6.3. Defined Contribution Plans & Defined Benefit Plans 6.4. Contractual Trust Agreements 7. Special Purpose Entities (SPE) <ul style="list-style-type: none"> 7.1. Key Characteristics of a Special Purpose Entities (SPE) 7.2. Control Concept & Implications 7.3. SIC-12 & Implications 8. Corporate Governance <ul style="list-style-type: none"> 8.1. Introduction to Corporate Governance 8.2. Drivers of Management Behaviour
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	8.3. Objectives of Corporate Governance & Resulting Strategies 8.4. Status Quo of Corporate Governance Solutions
Teaching and learning methods	Lectures, Discussions and Presentations of Students
Recommended literature (Teaching and learning material)	<div>Epstein B. / Jermakowicz E. Interpretation and Application of International Financial Reporting Standards, Wiley & Sons</div> <div>IASB International Financial Reporting Standards (IFRSs), Including International Accounting Standards (IASs) and Interpretations as</div> <div>IASB Financial Instruments, Reporting and Accounting, A guide through the official text of IAS 32, IAS 39 and IFRS 7, IASCF</div> <div>Kothari, J. / Barone, E. Financial Accounting: An International Approach, Financial Times Prentice Hall</div> <div>Mirza A. / Orrell M. / Holt G. Wiley IFRS: Practical Implementation Guide and Workbook, Wiley & Sons</div>