

**Course program – Diploma program of study (updated on 1<sup>st</sup> March 2009)**

| Summer Semester 09   | Winter Semester 09/10  | Summer Semester 10   | Winter Semester 10/11   |
|--|--|--|---|
| <p>Einzelfragen der Bilanzierung [selected questions of financial accounting] (mandatory, 3 contact hours, 3 bonus points) <sup>a)</sup></p> <p>Unternehmensbewertung [company evaluation] (optional, 2 contact hours, 2 bonus points)</p> <p>Konzernrechnungslegung [group accounting, Dr. Schindler, KPMG] (optional, 2 contact hours, 2 bonus points)</p> | <p>Grundlagen der Unternehmenspublizität [basic financial reporting] (mandatory, 4 contact hours, 4 bonus points)</p> <p>Wirtschaftsprüfung [auditing] (mandatory, 3 contact hours, 3 bonus points) <sup>b)</sup></p> <p>Forschungsseminar Accounting/Auditing [research seminar accounting/auditing], (mandatory, 3 contact hours, 4 bonus points) <sup>d)</sup></p> <p>Audit – Praxis der Abschlussprüfung [auditing practice], Dr. Kronner, Dr. Schindler, KPMG (optional, 3 contact hours, 3 bonus points) <sup>c)</sup></p> | <p>Einzelfragen der Bilanzierung [selected questions of financial accounting] (mandatory, 3 contact hours, 3 bonus points) <sup>a)</sup></p> <p>Unternehmensbewertung [company evaluation] (optional, 2 contact hours, 2 bonus points)</p> | <p>Grundlagen der Unternehmenspublizität [basic financial reporting] (mandatory, 4 contact hours, 4 bonus points)</p> <p>Wirtschaftsprüfung [auditing] (mandatory, 3 contact hours, 3 bonus points) <sup>b)</sup></p> |

- a) You must not enrol on this course, if you already attended the course „Einzelfragen der Abschlusserstellung“ [detailed questions of balancing] which was offered until winter semester WS 05/06 (4 bonus points).
- b) You must not enrol on this course, if you already attended the course „Betriebswirtschaftliches Prüfungswesen“ [business auditing] (4 bonus points), which was offered until winter semester 06/07.
- c) It is urgently recommended to enrol on the course “Wirtschaftsprüfung” [auditing] at the same time.
- d) Application procedures for the seminar take place in summer semester 09. The number of participants is limited. The course will be offered as block seminar (probably from 13 to 15 November 2009).

We would also like to draw your attention to the supplementary course program on the field of managerial accounting offered by Prof. Kerstin Lopatta.

Please note that the course program for the Summer Semester 2010 is still open due to Prof. Ruhnke’s research semester.