

**Course program – Diploma program of study (updated on 1<sup>st</sup> June 2008)**

<b>Summer Semester 08</b>	<b>Winter Semester 08/09</b>	<b>Summer Semester 09</b>	<b>Winter Semester 09/10</b>
<p>Einzelfragen der Bilanzierung [selected questions of financial accounting] (mandatory, 3 contact hours, 3 bonus points) <sup>c)</sup></p> <p>IFRS basierte interne Unternehmensrechnung [IFRS based managerial accounting], Prof. Lopatta (mandatory, 3 contact hours, 3 bonus points)</p> <p>Interne Unternehmensrechnung für Fortgeschrittene [advanced managerial accounting], Prof. Lopatta (optional, 2 contact hours, 2 bonus points) <sup>b)</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>d)</sup></p> <p>Seminar Financial Accounting (mandatory, 3 contact hours, 4 bonus points) <sup>a)</sup></p>	<p>Einzelfragen der Bilanzierung [selected questions of financial accounting] (mandatory, 3 contact hours, 3 bonus points) <sup>c)</sup></p> <p>IFRS basierte interne Unternehmensrechnung [IFRS based managerial accounting], Prof. Lopatta (mandatory, 3 contact hours, 3 bonus points)</p> <p>Interne Unternehmensrechnung für Fortgeschrittene [advanced managerial accounting], Prof. Lopatta (optional, 2 contact hours, 2 bonus points) <sup>b)</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>d)</sup></p>

- a) Application procedures for the seminar take place in summer semester 08. Sound knowledge of the field of financial accounting is expected.
- b) You must not enrol on this course, if you already attended the course „Interne Unternehmensrechnung“ [managerial accounting] which was offered until summer semester 07 (4 bonus points).
- c) 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).
- d) 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.

## Information for diploma students enrolling on the courses of the special business studies “Unternehmensrechnung und Wirtschaftsprüfung” (Accounting and Auditing) for the first time in summer semester 08

We urgently recommend that you enrol on the courses Grundlagen der Unternehmenspublizität (basic corporate disclosure), Einzelfragen der Bilanzierung (details questions of balancing) and Konzernrechnungslegung (group accounting).

Students interested in the field of auditing are urgently recommended to attend the course Wirtschaftsprüfung (auditing) in addition.

Students interested in the field of managerial accounting are urgently recommended to attend the courses Interne Unternehmensrechnung (managerial accounting) and IFRS basierte interne Unternehmensrechnung (IFRS based managerial accounting) in addition.

The information on the courses offered shows the preconditions for the attendance of each course.

Proposal for a possible course program for new students (points for mandatory courses: 10; points for optional courses: 6)

Summer Semester 08	Interne Unternehmensrechnung für Fortgeschrittene (advanced managerial accounting), Unternehmensbewertung (company evaluation)
Winter Semester 08/09	Grundlagen der Unternehmenspublizität (basic financial reporting), Wirtschaftsprüfung (auditing)
Summer Semester 09	Einzelfragen der Bilanzierung (selected questions of financial accounting), Konzernrechnungslegung (group accounting)