

FACTS Master's program of study

Spezialfragen der Unternehmensrechnung und Wirtschaftsprüfung

(Module title according to the Study and examination regulations / Studien- und Prüfungsordnung)

Course description

The course focuses on current developments in corporate reporting.

The course is addressed to students with an existing profound knowledge in international financial accounting and reporting (International Financial Reporting Standards, IFRS) and the underlying theoretical concepts. It covers the numerous and fundamental latest developments in corporate reporting that public interest entities (PIEs) and other companies are faced with in practice currently. This relates mainly to non-financial corporate reporting which to a large extent consists of providing information on sustainability matters of enterprises (sustainability reporting).

The main regulatory initiatives leading the path towards a more sustainable economy from a reporting perspective will be presented and discussed in class. New (sustainability-related) reporting standards will be discussed in depth and complemented by analysing practical reporting examples. On the main topics of the course, the students will be working on exercises (individually as well as in group work) that are related to real life issues encountered in the reporting practice of listed companies.

Outline

1. Corporate Reporting – Introduction
2. Current Developments in Financial Reporting
3. Current Developments in Non-Financial Reporting (Sustainability Reporting)
4. Outlook: The Next Five to Ten Years in Corporate Reporting

Examination

Written exam of 90 minutes

Lecturer:

Prof. Dr. Oliver Beyhs

Class times are listed in the course catalog.