

t.BWP2 - Betriebswirtschaftliche Prozesse 2

Person responsible for the course: Felix Schuler, shuf
Credits: 2
Valid for: 2010/2011
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Learning objectives:

The students

- are able to explain the functional principle and structure of an accounting system
- can account for simple issues
- are able to analyse information from financial statements
- can explain the connecting point between financial accounting and management accounting

Course content:

- introduction to financial accounting
- structure and classification of statement of financial position and statement of financial performance
- accounting of special transactions (transitory items, provisions, depreciation)
- financial statement analysis
- statement of cash inflows
- Linke between financial accounting and management accounting (including introduction to management accounting)

Previous knowledge:

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Teaching method:

Type of lesson:	Number of lessons per week:
Lecture	14x2L
Tutorial/Practicum	
Group teaching	
Block instruction	
Seminar	

Assessment:

According to the table or as specified in writing by the lecture at the beginning of the semester!

Number	Type	Weighting
1	End of term exam	
	Exam during the semester	
	Further assessments	

Language of instruction:

Deutsch

Instruction material:

Handout (Powerpoint slides)

Book:

978-3-7255-5609-0, Betriebswirtschaftliches Rechnungswesen, Conrad Meyer, Schulthess Verlag, 2. Auflage, 2008

Comments:

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