

5. Curriculum, course description, course outlines and number of credit points related to each subject

The curriculum structure of the M.A. programme to be carried out at Vietnamese host universities refers – not at least for reasons of accreditation - very closely to the curriculum of the same programme, provided at the Berlin School of Economics.

4th Term	28 Credits	Master Thesis (24 CP)			Oral Defense (4 CP)
3rd Term	23 Credits	Special Issues of Managerial Accounting (7 CP)	Special Issues of Financial Accounting (7 CP)	Case Study / Research Project: Financial and / or Managerial Accounting (7 CP)	Epistemology and Scientific Research (2 CP)
2nd Term	16 Credits (7 CP)	Advanced Managerial Accounting (7 CP)	Advanced Financial Accounting (7 CP)	One elective out of: ▶ Business Process Management/ ▶ Information, Regulation and Supervision/ ▶ Value Based Management/ ▶ Political Economy of Modern Capitalism/ ▶ Global Governance/ ▶ Development Economics/ ▶ Institutional Economics/ ▶ Financial Risk Management/ ▶ IT-Applications in Acc. (each 7 CP)	Tutorial II (2 CP)
1st Term	16 Credits (7 CP)	International Corporate Finance (7 CP)	Data Analysis in an Accounting Context (7 CP)		Tutorial I (2 CP)

Major characteristics of the programme are:

- ◆ The M.A. programme is a four-term part time programme, delivered via block modules with 60 to 64 contact hours each.
- ◆ The M.A. programme combines theoretically profound and practically applicable knowledge of Financial (external) and Managerial (internal) Accounting.
- ◆ By this the programme covers the whole scope of information production, presentation and utilization in a modern economy.
- ◆ The modules will be delivered by professors from the Berlin School of Economics.
- ◆ The programme provides a total of 90 credit points (ECTS) and is – in combination with the foregoing 210 CP Bachelor entrance requirement - qualifying to admit a Ph.D.-programme in the next step (minimum total CP is 300).
- ◆ The curriculum contains an optional block: each intake may choose, which of elective courses may be delivered (see below):
 - ▶ Business Process Management/
 - ▶ Information, Regulation and Supervision/
 - ▶ Value Based Management/
 - ▶ Political Economy of Modern Capitalism/
 - ▶ Global Governance/
 - ▶ Development Economics/
 - ▶ Institutional Economics/
 - ▶ Financial Risk Management/
 - ▶ IT-Applications in Acc. (each 7 CP)

- ◆ The set of electives may change from year to year according to the programme management at the Berlin School of Economics
- ◆ Tutorials will largely depend on web based learning technologies developed and provided by the Institute of Distant Learning at the Berlin School of Economics
- ◆ The content of major courses as well as the content of electives and / or tutorials referring hereto are subject to adoptions and adjustments to the specific legal conditions and economic needs in Vietnam.

Module Description
M.A. Financial and Managerial Accounting
Special Issues of International Accounting



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	505091
Name of module	Special Issues of International Accounting
Semester or Trimester	Spring- / Summer semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	obligatory
If necessary courses of the module	-
Frequency of module offer	annual
Prerequisites	Advanced Financial Accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Agnes Aschfalk - Evertz
Name of the professor	Prof. Dr. Agnes Aschfalk - Evertz
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of	Combined examination

examination	
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	The Students who already gained basic knowledge in the first semester will now obtain profound knowledge of International Financial Accounting und Group Accounting. Students will obtain broad theoretical and practical knowledge and the capacity to discuss main problems and their solutions. Finally, students will be able to prepare, understand and analyze consolidated financial statements.
Contents of the module	<ul style="list-style-type: none"> ◦ Selected topics of IFRS (e.g. Share-based payments, Discontinued operations, Leases, Employee benefits, ◦ IFRS 1, Segment Reporting, Financial Instruments) ◦ Special issues of group accounting (e.g. Investments in associates, Investments in joint ventures, Business ◦ Combinations, Currency translation) ◦ Financial Analysis ◦ Agenda of the IASB
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>Epstein, B. / Mirza, A. : Wiley IFRS, Interpretation and Application of International Accounting and Financial Reporting Standards, newest Edition.</p> <p>Mirza, A. / Orrell, M. / Holt, G.: Wiley, IFRS Practical Implementation Guide and Workbook, newest Edition.</p> <p>Baker, R. / Lembke, V. / King, T.: Advanced Financial Accounting, newest Edition.</p>

Module Description
M.A. Financial and Managerial Accounting
 Special Issues of Managerial Accounting



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	507091
Name of module	Special Issues of Managerial Accounting
Semester or Trimester	Spring-/Summer semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	obligatory
If necessary courses of the module	-
Frequency of module offer	annual
Prerequisites	Advanced Managerial Accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Solveig Reissig - Thust
Name of the professor	Prof. Dr. Solveig Reissig - Thust
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination

Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	<ul style="list-style-type: none"> ◦ To understand and assess the existing concepts of performance measurement and important issues of reporting ◦ To assess the application of managerial accounting in a variety of corporate functions as well as project and risk management ◦ To gain thorough insights of state-of the art in management accounting issues
Contents of the module	<p>Performance Measurement Types and functions of Ratios and Ratio systems Balanced Scorecards, Value driver trees</p> <p>Reporting Organizational aspects of reporting corporations Content of reporting Form and design</p> <p>Functional Controlling e.g.: Introduction to Marketing-Controlling, Logistics-Controlling/Supply Chain Management, R&D-Controlling</p> <p>Project Controlling in Corporations Types and Definitions of Projects Phases of Project Controlling Instruments of Project Controlling</p> <p>Risk Controlling Recognizing and classifying of corporate risks Process of risk management and controlling Instruments of risk controlling</p> <p>Influence of International Accounting Standards on Controlling</p>
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>Kaplan/Atkinson: Advanced Management Accounting, Prentice Hall, International Edition</p> <p>Garrison/Noreen/Brewer: Managerial Accounting, McGrawHill International Edition.</p>

Module Description
M.A. Financial and Managerial Accounting

Advanced Financial Accounting



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	501091
Name of module	Advanced Financial Accounting
Semester or Trimester	Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Basics of Financial Accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Agnes Aschfalk-Evertz
Name of the professor	Prof. Dr. Agnes Aschfalk-Evertz
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84

<p>Aim of course (expected learning outcomes and competencies to be acquired)</p>	<p>Presentation of essentials of International Financial Accounting and Group Accounting. Students will obtain broad theoretical and practical knowledge and the capacity to discuss main problems and their solutions. After this course the students will be qualified to participate in the course " Special Issues of International Accounting / Group Accounting" in the third Semester.</p>
<p>Contents of the module</p>	<ul style="list-style-type: none"> - Introduction to IFRS, IASB Framework - Components of Financial Statements (Balance sheet, Income Statement, Statement of Changes in Equity, Cash Flow Statement, Earnings per Share) - Recognition and Measurement Rules for assets and liabilities - Basics of Group Accounting - Consolidation of capital
<p>Teaching and learning methods</p>	<p>Seminar</p>
<p>Special features (e.g. percentage of online-work, practice, guest speaker, etc.)</p>	
<p>Literature: (compulsory reading, recommended literature)</p>	<p>Epstein, B. / Mirza, A. : Wiley IFRS, Interpretation and Application of International Accounting and Financial Reporting Standards, newest Edition. Mirza, A. / Orrell, M. / Holt, G.: Wiley, IFRS Practical Implementation Guide and Workbook, newest Edition. Baker, R. / Lembke, V. / King, T.: Advanced Financial Accounting, newest Edition.</p>

Module Description
M.A. Financial and Managerial Accounting

Advanced Managerial Accounting



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	501092
Name of module	Advanced Managerial Accounting
Semester or Trimester	Winter Term
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Basics of managerial and financial accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Solveig Reißig-Thust
Name of the professor	Prof. Dr. Solveig Reißig-Thust
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be)	Students will learn concepts and instruments of managerial accounting

acquired)	
Contents of the module	<p>1. Accounting for decision making</p> <ul style="list-style-type: none"> ◦ Variable costing versus absorption costing ◦ Cost-volume-profit relationships ◦ Relevant information for decision making ◦ Activity-based costing ◦ Pricing, target costing and customer profitability analysis ◦ Capital investment decisions ◦ Transfer pricing <p>2. Planning and budgetary control systems</p> <ul style="list-style-type: none"> ◦ Budgets and responsibility accounting ◦ Master budget ◦ Static budgets and flexible budgets ◦ Static Budgets: variance analysis ◦ Flexible budgets: variance analysis <p>3. Performance measurement</p> <ul style="list-style-type: none"> ◦ Financial and non-financial performance measures ◦ ROI and residual income ◦ Benchmarks and relative performance evaluation <p>4. Strategic Management Accounting</p> <ul style="list-style-type: none"> ◦ Basics of strategy ◦ Key aspects of strategic management accounting ◦ Balanced Scorecard
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>Aiden, B., Jarvis, R., Accounting in a business context, 4th edition, 2006 Albright, T.L., Ingram, R.W., Hili, J.W., Managerial Accounting. Information for Decisions, 4th edition, 2006 Bhimani, Horngren, Datar, Foster: Management and Cost Accounting, 4th edition 2008</p>

Module Description
M.A. Financial and Managerial Accounting
International Corporate Finance



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	501093
Name of module	International Corporate Finance
Semester or Trimester	Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Knowledge in Finance and Accounting from basic and medium-level courses
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Rainer Stachuletz
Name of the professor	Prof. Dr. Rainer Stachuletz
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined Examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning	The major aim of the course is to provide students with an understand-

<p>outcomes and competencies to be acquired)</p>	<p>ing of the inter- relationship between globalisation of the financial services industry and the growth of international markets. After a successful completion of the course, students will be familiar with the role and operation of international securities, derivatives and foreign exchange markets and euro-currencies markets. They will understand how international corporations make use of international cash management strategies. Finally, they appreciate how corporations can raise capital through international financial markets. There will be al close link between financial market instruments and risk management strategies.</p>
<p>Contents of the module</p>	<p>Global finance and the nature of international financial markets such as the foreign exchange markets, derivative markets, the Euro-currency market, international bond markets, foreign direct investment, international cash management, risk management in corporate finance, financing foreign trade, international banking, portfolio management.</p>
<p>Teaching and learning methods</p>	<p>Seminar</p>
<p>Special features (e.g. percentage of online-work, practice, guest speaker, etc.)</p>	
<p>Literature: (compulsory reading, recommended literature)</p>	<p>Brealey, Richard A.; Myers Stewart C., Principles of Corporate Finance, McGraw- Hill, 8 ed. 2008 Click, Reid W.; Coval Joshua D., International Financial Management, Prentice Hall 2002 Copeland, Laurence S., Exchange Rates and International Finance, Prentice Hall 2000 Eitmann, David K., et. al; Multinational Business Finance, Pearson/ Addison Wesley 2004, 10 th Ed. Hughes, Jane E.; MacDonald Scott B., International Banking, Addison Wesley 2002 Shapiro, Alan; Sarin Atulya; Foundations of Multinational Financial Management, Wiley - Sons, 2009, 6 th Ed. Elton, Edwin et al; Modern Portfolio Theory and Investment Analysis, Wiley - Sons, 2007, 7 th Ed.</p>

Module Description
M.A. Financial and Managerial Accounting
 Data Analysis and Forecasting in an Accounting Context



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	501000
Name of module	Data Analysis and Forecasting in an Accounting Context
Semester or Trimester	Spring- / Winter - semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	
Frequency of module offer	annual
Prerequisites	
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Frank Brand
Name of the professor	Prof. Dr. Frank Brand
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4 per week / 64 hours
Methods and duration of examination	Combined Examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	<p>Upon completion of the course the student will have sound understanding and working knowledge in the following areas:</p> <ol style="list-style-type: none"> (1) relevance of basic statistics and visualization (2) fitting curves to given data sets (3) testing parameters and hypotheses

	<p>(4) simple and multiple linear econometrics models (5) basics in pattern recognition</p>
Contents of the module	<p>Introduction</p> <ul style="list-style-type: none"> • What is the essence of statistical data? • Why we model in economy? • How we can detect (hidden) information? <p>Descriptive Statistics</p> <ul style="list-style-type: none"> • Statistical Properties of Data • Visualization Mechanisms • Correlation • Combinatorics • Decision Trees • Statistical Distributions <p>Inductive Statistics</p> <ul style="list-style-type: none"> • Regression • Estimation • Hypotheses Tests <p>Econometrics</p> <ul style="list-style-type: none"> • Basic Assumptions • Simple Linear Regression Models • Multiple Linear Regression Models • Violation of the Assumptions and Problem Handling <p>Pattern Recognition</p> <ul style="list-style-type: none"> • Segmentation • Classification • Applications
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>Moore, David S. (2002), Introduction to the Practice of Statistics (Rev. ed.), 820 pp., ISBN 0-7167-9657-0 Wooldridge, Jeffrey (2005), Introductory Econometrics: A Modern Approach (Intern. ed.), 912 pp., ISBN-13: 9780324323481 Bishop, Christopher (2006). Pattern Recognition and Machine Learning, ISBN 0-387-31073-8. Fukunaga, Keinosuke (1990). Introduction to Statistical Pattern Recognition (2nd ed.), ISBN 0-12-269851-7</p>

Module Description
M.A. Financial and Managerial Accounting
Case Study / Project Financial Accounting



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	502091
Name of module	Case Study or Project (Financial Accounting)
Semester or Trimester	Spring - / Summer semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	
Frequency of module offer	Annual
Prerequisites	Advanced Financial Accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Agnes Aschfalk - Everlz
Name of the professor	Prof. Dr. Agnes Aschfalk - Everlz
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84

Aim of course (expected learning outcomes and competencies to be acquired)	
Contents of the module	<p>The students who already acquired very detailed knowledge about IFRS in the first semester are to prepare and to present a term paper on a special subject. In each tutorial one topic will be presented by students. Afterwards the group will discuss the outcomings and work on a case study. The combined examination consists of the written term paper plus a presentation.</p> <p>Students will obtain broad theoretical and practical knowledge and the capacity to discuss main accounting problems and their solutions. This course will prepare the students for the requirements of the Master thesis in the fourth semester.</p>
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	Indicative reading: Will be announced during class as reading depends on the varying focus.

Module Description
M.A. Financial and Managerial Accounting
Case Study / Project Managerial Accounting



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	502091
Name of module	Case Study or Project (Managerial Accounting)
Semester or Trimester	Spring- / Summer semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	
Frequency of module offer	Annual
Prerequisites	Advanced Managerial Accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Thomas Gruber
Name of the professor	Prof. Dr. Thomas Gruber
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be)	The students who already acquired detailed knowledge of the Managerial Accounting subject in the first semester are to prepare and to present a

acquired)	<p>term paper on a special subject. In each lecture one topic will be presented by students. Afterwards the group will discuss the outcomings and work on a case study. The combined examination consists of the written term paper plus a presentation.</p> <p>Students will obtain broad theoretical and practical knowledge and the capacity to discuss main managerial accounting problems and their solutions. This course will prepare the students for the requirements of the Master thesis in the fourth semester.</p>
Contents of the module	The focus of the seminar will change every year due to the special interest of the individual intake and / or due to practical requirements driven by major points under discussion (e.g. value based management, budgeting, performance measurement systems, strategic accounting)
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	Indicative reading: Will be announced during class as reading depends on the varying focus.

Module Description
M.A. Financial and Managerial Accounting
 Tutorial I Financial and Managerial Accounting



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	509091
Name of module	Tutorial Seminar I
Semester or Trimester	Winter Semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	General requirements of the Master programme
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Thomas Gruber
Name of the professor	Prof. Dr. Thomas Gruber
Language of teaching	English
ECTS-Credits (based on the workload)	2
Workload and its composition (self-study, contact time)	55 hrs self-study for generating personal competence profile and writing
Contact hours (per week in semester/ trimester)	self reflection, 4hrs for kick-off lecture and personal discussion
Methods and duration of examination	5 hrs for kick-off lecture and 1 hr for personal discussion
Emphasis of the grade for the final grade	No examination,
Aim of course (expected learning outcomes and competencies to be acquired)	Objective-based and solution-oriented support for students in order to successfully study the master programme and to prepare a successful career entry.
Contents of the module	Generation of a personal competence profile, developing a personal action

	plan based on personal skills, discussion of competence profile and action plan with lecturer
Teaching and learning methods	Seminar – Widely using proven distant learning technologies provided by Moodle e-learning platform
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	Personal competence profile generation based on KODE (specific online tool)
Literature: (compulsory reading, recommended literature)	

Module Description
M.A. Financial and Managerial Accounting
Tutorial II Financial and Managerial Accounting



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	509092
Name of module	Tutorial Seminar II
Semester or Trimester	Summer semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Tutorial Seminar I
Applicability of module for other modules and study programmes	Module applies for all master study programmes
Person responsible for module	Prof. Dr. Thomas Gruber
Name of the professor	Prof. Dr. Thomas Gruber
Language of teaching	English
ECTS-Credits (based on the workload)	2
Workload and its composition (self-study, contact time)	16 hrs contact time via e-learning platform, 44 hrs self study for presentation and reflection of groups feedback
Contact hours (per week in semester/ trimester)	16 hrs/ semester for presentations and groups discussions completely covered by distant learning technologies (blogs, wikis, 2 nd life).
Methods and duration of examination	No examination
Emphasis of the grade for the final grade	No examination
Aim of course (expected learning outcomes and competencies to be acquired)	Based on the learning outcomes of Tutorial Seminar I. Development and presentation of a career plan, training for professional interviews.
Contents of the module	Presentations and discussions in groups

Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	Extensive use of distant learning technologies, i.e. Moodle platform and embedded tools like blogs, wikis and 2 nd life classrooms.
Literature: (compulsory reading, recommended literature)	

Module Description
M.A. Financial and Managerial Accounting
Epistemology and Scientific Research



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	69909201
Name of module	Epistemology and Scientific Research
Semester or Trimester	Winter Semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	2 semester Master Study Programme
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Thomas Gruber
Name of the professor	Prof. Dr. Agnes Aschfalk – Evertz / Prof. Dr. Rainer Stachuletz
Language of teaching	English
ECTS-Credits (based on the workload)	2
Workload and its composition (self-study, contact time)	12 hrs lectures and presentations, 48 hrs self study (= for writing paper and preparing presentation)
Contact hours (per week in semester/ trimester)	12 hrs in total
Methods and duration of examination	No examination
Emphasis of the grade for the final grade	
Aim of course (expected learning outcomes and competencies to be)	After having accomplished the research specific seminar students have

acquired)	<ul style="list-style-type: none"> - reflected about how to construct a good research topic and research questions - reflected about different research approaches and quality criteria for research products - reflected about different research designs - reflected about conceptual modelling, reasoning, measurement, and data collection - evaluated their own thesis proposals
Contents of the module	<p>Research methods lectures Student's assignment: paper about research approach presentation of planned research approach for the master thesis discussion of each presentation exchange of opinions amongst all students feedback of lecturer</p>
Teaching and learning methods	<p>Lectures, presentation and discussion of research methodologies with</p> <p>Respect to the master thesis</p>
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	<p>4 hrs kick off meeting and 8 hrs presentation at the end of the term. The workload refers basically to distant learning provided by the lecturers, course designed on the moodle e-learning platform using distant learning technologies.</p>
Literature: (compulsory reading, recommended literature)	<p>Yin, R.K.: Case Study Research. Design and Methods, Sage: Thousand Oaks u. a., 2009, 4. edition, Murray, N., Beglar, D., Inside Track to Writing Dissertations and Theses, Pearson/Longman 2009, Saunders M., Lewis P., Thornhill A., Research Methods for Business Students, 5th edition, 2009 Kuhn, T.: Structure of Scientific Revolutions Watzlawick, P.: La réalité de la réalité, Paris 1984 Kuhn, T.S.: The Structure of Scientific Revolutions, Chicago, newest Edition. Feyerabend, P.: Against Method, London 1975 Kuhn, T.S. / Lakatos, I. / Musgrave, A.: Criticism and the Growth of Knowledge, Volume 4, Proceedings of the International Colloquium of in the Philosophy of Science, London 1965</p>

Module Description
M.A. Financial and Managerial Accounting
 Business Process Management



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	504092
Name of module	Business Process Management
Semester or Trimester	Spring- Summer / Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatorv
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	General requirements of the Master programme
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Frank Habermann
Name of the professor	Prof. Dr. Frank Habermann
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self-study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4hrs week / 64hrs semester
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	Upon completion of the course the student will have sound understanding and working knowledge in the following areas: (1) relevance of process-oriented management,

	<p>(2) business process modelling, (3) criteria for measuring process effectiveness and efficiency, (4) information technology as both, an enabler for improving business processes as well as a tool for controlling their performance.</p>
Contents of the module	<p>Introduction</p> <ul style="list-style-type: none"> • What is a Business Process? • What is Business Process Management? • What is process-oriented Performance Management? <p>Analysing and Designing Business Processes</p> <ul style="list-style-type: none"> • The Case for Enterprise Architectures • The Importance of Enterprise Modelling • Foundations of Business Process Modelling • Organisational Impacts of Information Technology • Integrated Concepts Combining Management and Technology <p>Implementing and Controlling Business Processes</p> <ul style="list-style-type: none"> • Business Process Lifecycle Models • Process-oriented Performance Indicators • Some Considerations about Data Structures, Ownership and Security • Information Technologies supporting Process Performance Management • Organisational Models for Implementing Process Performance Management
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>Kirchmer, M.; High Performance Through Process Excellence: From Strategy to Operations, Springer, Berlin et al. 2009. Selected articles from Harvard Business Review (will be provided during the course).</p>

Module Description
M.A. Financial and Managerial Accounting
 Information, Regulation and Supervision



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	
Name of module	Information, Regulation and Supervision
Semester or Trimester	Spring- / Summer Semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	elective
If necessary courses of the module	
Frequency of module offer	Annual
Prerequisites	
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Rainer Stachuletz
Name of the professor	Prof. Dr. Rainer Stachuletz
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4 week / 64 hrs. blocked course
Methods and duration of examination	Combined examination; written final examination (50%), minutes (25%) and presentations (25%):
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	The course aims to achieve an integrated level of understanding concerning the requirements, benefits and risks coming with highly developed and liberalized financial markets and the crucial role of reliable information. Participants will learn about institutions, products, actors and

	<p>their behaviours related to the processes involved in financing and investment decisions. Finally, students gain a critical process-orientated view of finance and financial markets, preparing them to take basic functionalities, shortcomings and the necessity for appropriate regulatory and supervisory systems.</p>
<p>Contents of the module</p>	<p>1. Introduction and Overview Overview of Financial Markets and Institutions, Globalization of markets and institutions, Interest rate fundamentals, movements and determinants of interest rates, Term structure of interest rates; Interest rates and security valuation; Monetary policy and interest rates.</p> <p>2. World Financial Markets and Institutions International banking and money markets, Capital adequacy standards, The world's bond markets, Instruments and credit ratings, Equity markets, Trading practices and costs; Interest Rate and Currency Swaps; International Portfolio Investments and Management.</p> <p>3. Liberalized Financial Markets and Market Efficiency Theoretical concepts of market efficiency and empirical evidence, The FAMA-hypothesis of market efficiency and some methodological problems concerning empirical research; moral hazard, asymmetric information and adverse selection, Concepts and measures to provide market efficiency.</p> <p>4. The Concept of Systemic Risk and Its Importance to Economic Stability The Theory of Efficient Capital Markets; Rational expectations theory and capital market efficiency; Statistical Tests and the joint hypothesis in the CAPM environment; Efficient Capital Markets: Evidence or not; Information Asymmetry, moral hazard, agency theory and adverse selection.</p> <p>5. Debt Financing, Securitization and Financial Market Stability Instruments and mechanisms of debt financing; from a corporates view: determining the optimal capital structure; from the intermediaries' view: securitization and the efficient use of equity; from the markets view: who takes the risk?</p> <p>6. Financial Instruments and Their Recent Role in Commodity Markets Commodity markets and commodity derivatives; pricing mechanisms on commodity markets (crude oil market); Commodity derivatives and futures markets; Futures speculation and market imbalances; Evidence of market distortions and measures to stabilize commodity markets.</p> <p>7. High Leverage Investments and Financial Market Stability An introduction into leverage investments: cases; Emergence, development and recently followed strategies of the hedge funds industry; hedge funds and market stability; The role of financial investors in financial markets and their importance for efficient allocation in real goods markets: cases; Discussion of policy options.</p> <p>8. A Financial Market Stability Framework The traditional view of financial market stability: prudential regulation and investor /consumer protection; Description and discussion of micro- and macroprudential indicators to maintain market stability; Contradictions between traditional and systemic views: National and international coordination problems and resolution mechanism: examples from Europe and the United States.</p> <p>9. Financial Market Regulation and Supervision Approaches General paradigms of market regulation and supervision; The role of system stability and its importance for regulation and supervision architectures; Multiple, twin peak and fully integrated supervision systems: basic designs, examples and discussion of pro and cons; Does an optimal supervision model exist? Criteria and scenario analysis of different approaches.</p> <p>10. Management of Non-Performing Loans – Workout, Bad Banks and Other Measures Evidence of non performing loans, emergence and consequences; stock and flow problems in the NPL discussion; Bad banks and Asset Management Companies in Asian countries; How to finance a bad bank?; Resolution mechanisms in Europe and the United</p>

	<p>States; Alternative routes: Credit Risk Management by true sales models or synthetic credit risk transfer via derivatives; work out and turnaround management.</p> <p>11. Introduction Into Behavioral Finance And Their Evidence for Market Stability</p> <p>Introduction into the leading paradigms of behavioral finance research: the prospect theory of Tversky and Kahneman; Rational decision making and some contradicting models; The role of contagion and herding and contributions from behavioral finance to market stability.</p>
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	12 Lectures a 4h plus 8h guided training and discussions of topics provided by the lectures via distant learning technologies (platform moodle).
Literature: (compulsory reading, recommended literature)	<p><u>Core Readings:</u> Cecchetti, Stephen G.: Money, Banking, and Financial Markets, 2nd. Edition, McGraw Hill Boston (Mass.) 2008; Copeland, Thomas E. / Weston, Fred J. / Shastri, Kuldeep: Financial Theory and Corporate Policy, 4th Ed. Boston (Mass.) 2005</p> <p><u>Further Recommendations:</u> Eun, Cheol S. – Resnick, Bruce, G.: International Financial Management, 5th Edition, McGraw Hill Boston (Mass.), 2009; Saunders, Anthony / Cornett, Marcia Millon: Financial Markets and Institutions: A Modern Perspective, McGraw Hill Irwin, Boston (Mass.), 2008</p> <p>Selected articles will be provided timely to prepare for the lectures.</p>

Module Description
M.A. Financial and Managerial Accounting
 Value Based Management



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	
Name of module	Value Based Management
Semester or Trimester	Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Studium Generale
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Basics in accounting and finance on bachelor level are assumed. The course is recommended to students who do not specialize in managerial accounting but are interested in the concept of shareholder value and respective strategies and periodic performance measurement concepts.
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Agnes Aschfalk - Evertz
Name of the professor	Prof. Dr. Agnes Aschfalk - Evertz
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4

Methods and duration of examination	
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	<p>To understand concepts of valuation of firms and periodical performance measurement and the interrelation between them</p> <p>To develop and assess corporate strategies from the perspective of shareholder value</p> <p>To understand and analyze value based capital market reporting</p> <p>To critically reflect capital market oriented performance measurement concepts value concept based on all stakeholder's interests</p>
Contents of the module	<p>Concept of Shareholder Value, valuation of firms periodic performance measurement based on IFRS (basic principles)</p> <p>Shareholder Value oriented performance measurement concepts (Economic Value Added, Cash Value Added)</p> <p>Shareholder Value oriented strategies</p> <p>Shareholder Value and mergers and acquisition</p> <p>Value based incentive systems</p> <p>Value Reporting</p> <p>Shareholder Value vs stakeholder value</p>
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>Copeland, T. / Koller, T. / Murrin, J.: Valuation - Measuring and Managing the Value of companies, 2nd edition, New York 1994</p> <p>Rappaport, Alfred: Creating Shareholder Value: The new standard for business performance, New York 1986</p> <p>Stewart, Bennet G., The quest for value, New York 1991</p>

Module Description
M.A. Financial and Managerial Accounting
 International Auditing



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	504092
Name of module	International Auditing
Semester or Trimester	Summer semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Electives
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Advanced Financial Accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Nadja Jehle
Name of the professor	Prof. Dr. Nadja Jehle
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	Presentation of essentials as well as selected topics of International Standards on Auditing (ISA). The students are to learn about the techniques and strategies applied by external auditors when auditing financial statements.

<p>Contents of the module</p>	<ul style="list-style-type: none"> o Responsibilities of auditor o Planning of the audit o Internal Control o Audit Evidence o Using work of others o Audit conclusions and reporting o Code of Ethics for professional Accountants
<p>Teaching and learning methods</p>	<p>Seminar</p>
<p>Special features (e.g. percentage of online-work, practice, guest speaker, etc.)</p>	
<p>Literature: (compulsory reading, recommended literature)</p>	<p>ISA International Standards on Auditing & International Auditing Practice Statements Indicative Reading: Will be announced during class as reading depends on a varying focus.</p>

Module Description
M.A. Financial and Managerial Accounting
 Financial Risk Management



Hochschule für
 Wirtschaft und Recht Berlin
 Berlin School of Economics and Law

No. / Code of module	511092
Name of module	Financial Risk Management
Semester or Trimester	Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Basic knowledge in Finance, Accounting, Statistics and Financial Mathematics from basic courses (Bachelor)
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Thomas Wolke
Name of the professor	Prof. Dr. Thomas Wolke
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	The major aim of the course is to understand the value at risk approach and to use the value at risk approach in practice of corporate and financial markets. The students should be able to distinguish the different calculation

	<p>methods for interest rate risks, foreign exchange risks, equity risks and credit default risks.</p> <p>A further aim of the course is to calculate value at risk for several case studies (e. g. simple asset portfolios). The students should know, how correlations between the several risk factors can reduce the value at risk. They should understand the link between financial markets and risk management in corporate.</p> <p>Finally, the students can use the different kinds of instruments to control risk.</p>
<p>Contents of the module</p>	<ul style="list-style-type: none"> ◦ Basics of Risk Management: Definitions and Reasons for Risk Management, Risk Management as a process, Identification and different kinds of Risks ◦ Risk Measurement and Analysis: Simple Measures, Volatility, Sensitivity, Value at Risk, VaR of Portfolios (Correlation), Back Testing, Lower Partial Moments, Historical Simulation, Stress-Tests ◦ Risk Control: Precaution, Limits, Diversification and Compensation ◦ Financial Risks: Peculiarities of Market Risks (Interest Rate Risk, Foreign Exchange Risk, Equity Risk), Credit Default Risk and Liquidity Risks
<p>Teaching and learning methods</p>	
<p>Special features (e.g. percentage of online-work, practice, guest speaker, etc.)</p>	
<p>Literature: (compulsory reading, recommended literature)</p>	<p>Brealey, Richard A.; Myers, Stewart C.: Principles of Corporate Finance, McGraw- Hill, 8 ed. 2006</p> <p>Dowd, Kevin: Beyond Value at Risk, John Wiley&Sons, 1998</p> <p>Dowd, Kevin: An Introduction to Market Risk Measurement, John Wiley&Sons, 2002</p> <p>Elton, Edwin J.; Gruber, Martin J.; Brown, Stephen J.; Goetzmann, William N.: Modern Portfolio Theory and Investment Analysis, Wiley, 2006</p> <p>Holton, Glyn A.: Value at Risk. Theory and Practice, Academic Press, 2003/2009</p> <p>Hull, John C.: Options, Futures and other Derivatives, Prentice Hall International,2008</p> <p>Jorion, Philippe: Value at Risk: The Benchmark for Controlling Market Risk, McGraw Hill, 2007</p> <p>Penza, Pietro; Bansal, Vipul K.: Measuring Market Risk with Value at Risk, Wiley, 2000</p>

Module Description
M.A. Financial and Managerial Accounting

Development Economics



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	531093
Name of module	Development Economics
Semester or Trimester	Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	Micro- and macroeconomics at bachelor level
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Hansjörg Herr
Name of the professor	Prof. Dr. Hansjörg Herr
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	Students should develop a clear understanding of where the poor of world live and how poverty has developed in recent decades. They should become familiar with different development strategies, including the strategies of the major international institutions, and assess the extent to which these have been successful or unsuccessful. Case studies from

	developing countries in different parts of the world will be employed to provide a deeper understanding of development models.
Contents of the module	<ul style="list-style-type: none"> ◦ Poverty; gender and poverty; the Millennium development goals ◦ The World Bank's saving-gap model ◦ The Washington Consensus ◦ Boom-bust cycles and twin-crises ◦ Financial systems and development ◦ Capital controls ◦ Dollarisation ◦ Exchange rate policy in developing countries ◦ Free trade and List's infant industry protection ◦ Reform options of the international trading and financial system ◦ Gender and trade
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>J. Sachs, The End of Poverty, Penguin Books, 2005 G. Stiglitz a.o., Stability with Growth, Oxford Press 2006 W. Easterly, The White Man's Burden, New York 2006 J. Priewe, H. Herr, Macroeconomic Strategies for Poverty Reduction and Development - Beyond the Washington Consensus, Baden-Baden 2005</p>

Module Description
M.A. Financial and Managerial Accounting

Global Governance



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	531094
Name of module	Global Governance
Semester or Trimester	Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Obligatory
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Birgit Mahnkopf
Name of the professor	Prof. Dr. Birgit Mahnkopf / Prof. Dr. Elmar Altvater
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	'Global Governance' is a project first, to solve so called 'global problems' such as global climate change, poverty, migration, human security or corruption; secondly, it embraces the multilateral 'system of rules' as well as voluntary 'guidelines' and standards of private business corporations.

	<p>Against this background, the course will analyze the dynamics and contradictions of economic globalization. The aim is to provide a basic understanding of the fundamental redesign of political and economic arrangements since the industrial revolution, including the world's formal and informal rule systems at all levels of the community. The course should also develop an understanding of the different goals and instruments of relevant actors of Global Governance such as the representatives of governments on national, regional and international level, civil society activists and private corporations. By the end of the course students should be able to analyze the impact of globalization on democratic polities and arrive at a judgement, which can be supported by clear argumentation and evidence, of the extent to which the powers of states are being transformed, and demonstrate the consequences of this for the nature, form and distribution of political power</p>
<p>Contents of the module</p>	<p>Part I: The changing pattern of world politics: Globalisation as a political project; the changing role of the (nation) state; the institutional framework of global politics since WW II; the concept and the architecture of Global Governance</p> <p>Part II: Actors, institutions and networks of Global Governance: The UN and its organisations; regional groups and influential states as actors; evolution, reform and change of the Bretton Woods institutions; the WTO and its treaties; transnational corporations and their lobby groups; social movements and Non-Governmental organisations</p> <p>Part III: Key empirical domains of Global Governance (to be selected):</p> <p>Environmental governance in times of climate change, peak-oil and trade in agro-fuels; transnational corporations and the protection of human and labour rights; EU policies and their impact on developing countries; regulation access to water as a global public good; regulation role of intellectual rights protection; the fight on corruption; geoeconomics and geopolitics in a multipolar world</p>
<p>Teaching and learning methods</p>	<p>Seminar</p>
<p>Special features (e.g. percentage of online-work, practice, guest speaker, etc.)</p>	
<p>Literature: (compulsory reading, recommended literature)</p>	<p>Baylis, J./Smith, St./ Owns, R. (eds), The Globalization of World Politics, Oxford, 2008</p> <p>Kelly, D./Grant, W. (eds), The Politics of International Trade in the Twenty-first Century, Hampshire/New York, 2007</p> <p>Levy, D. /Newell, P. (eds.), The Business of Global Environment Governance, Cambridge (Mass)/London, 2005</p> <p>Nayyar, D., Governing globalization. Issues and institutions, Oxford, 2002</p> <p>Wilkinson, R. (ed), The Global Governance Reader, London/New York, Routledge, 2005</p> <p>May, Ch., Global Corporate Power, 2006</p>

Module Description
M.A. Financial and Managerial Accounting
Institutional Economics



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	534093
Name of module	Institutional Economics
Semester or Trimester	Summer semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Elective course
If necessary courses of the module	-
Frequency of module offer	Annual
Prerequisites	
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Martin Kronauer
Name of the professor	Prof. Dr. Martin Kronauer
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	The course is divided into two parts, the first focusing on international institutional economics, the second on a particular set of institutions (welfare states) and the impact of globalization on the provisioning of welfare. It is the aim of the course to demonstrate the importance of social rules for economic interaction and cooperation but also the need for

	<p>embedding markets in nonmarket rules to ensure the well-being of people and societies. A further objective is to foster the understanding of institutional varieties and their social and economic consequences in international comparison and to discuss the impact of globalization on institutional change.</p> <p>Students attending the course shall in the first part: - deepen their understanding of the meaning and importance of institutions for economic transactions and the social embedding of markets; - comprehend institutional complementarities on the national level and variations of institutional arrangements ("varieties of capitalism") on the international level; - familiarize themselves with the issues of path dependence or convergence in institutional change under the conditions of globalization. In the second part they shall: learn to apply their knowledge about international institutional economics to the international comparison of welfare institutions; - acquire a deeper understanding of the meaning and generation of welfare, including perspectives from different countries and regions of the world; - learn to compare welfare regimes according to differences in structures and outcomes, - be able to critically assess controversial approaches to the impact of globalization on nation states in general and welfare states in particular; - learn about new approaches of generating welfare in an era of globalization.</p>
<p>Contents of the module</p>	<p>First part: Different approaches to the meaning, functioning and necessity of institutions (Polanyi, North, Coase, Williamson, Granovetter), their critical assessment. Introduction to the concepts of "social systems of production" and "varieties of capitalism". Comparison of national institutional settings and their social and economic implications. Approaching the issue of path dependence or convergence in institutional change under the influence of globalization.</p> <p>Second part: Concepts of welfare and welfare institutions. Approaches towards identifying welfare state regimes and welfare regimes. Welfare (state) regimes compared internationally and inter-regionally. A critique of Eurocentric views. Globalization and the challenges to the nation state in general, to welfare states in different national and regional contexts. Alternative views of providing welfare in the future.</p>
<p>Teaching and learning methods</p>	<p>Seminar</p>
<p>Special features (e.g. percentage of online-work, practice, guest speaker, etc.)</p>	
<p>Literature: (compulsory reading, recommended literature)</p>	<p>Polanyi, K. 1965 [1944]: The Great Transformation. Boston (Beacon Hill), pp. 43-76.</p> <p>North, D. C. 1990: Institutions, Institutional Change and Economic Performance. Cambridge (Cambridge University Press), pp. 3-35, 61-69.</p> <p>Williamson, O. E. 1985: The Economic Institutions of Capitalism. New York (The Free Press) pp. 1-2, 15-35, 41-42.</p> <p>Hall, P., Soskice, D. 2001: An Introduction to Varieties of Capitalism, in: Esping-Andersen, G. 1990: The Three Worlds of Welfare Capitalism. Cambridge (Polity Press), pp. 9-34.</p> <p>Esping-Andersen, G. 2002: Towards the Good Society, Once Again?, in: Hay, C. 2005: Globalization's Impact on States, in: Ravenhill, J. (ed.): Global Political Economy. Oxford</p>

Module Description
M.A. Financial and Managerial Accounting

IT-Applications in Accounting Settings



Hochschule für
Wirtschaft und Recht Berlin
Berlin School of Economics and Law

No. / Code of module	501094
Name of module	IT-Applications in Accounting
Semester or Trimester	Winter semester
Duration of the module	1
Form of course (i.e. obligatory, elective course)	Elective
If necessary courses of the module	-
Frequency of module offer	annual
Prerequisites	Strong knowledge of internal accounting (Cost Acc. / Managerial Acc.) and financial reporting (accounting) as well as basics of group accounting
Applicability of module for other modules and study programmes	
Person responsible for module	Prof. Dr. Axel Zernack
Name of the professor	Prof. Dr. Axel Zernack
Language of teaching	English
ECTS-Credits (based on the workload)	7
Workload and its composition (self-study, contact time)	Contact time 64 hrs, self study 146 hrs; total workload 210 hrs
Contact hours (per week in semester/ trimester)	4
Methods and duration of examination	Combined Examination
Emphasis of the grade for the final grade	7/84
Aim of course (expected learning outcomes and competencies to be acquired)	Students will have gained experience in finding solutions for standard and specific problems related to the different forms of accounting by applying IT-tools. They will have recognised the opportunities and the limitations of applying standard IT-tools and will have learned some

	ways of working around. Contents and types of problems may vary from course to course. Each student will undertake solutions in teamwork.
Contents of the module	<ul style="list-style-type: none"> - application and implementation of standard IT-tools, especially MS-Excel and/or - application and implementation of specific IT-tools, for example simple ERP-systems or OLAP-tools; - solving problems outcoming of a differentiated internal and/or financial accounting system - solving problems arising from the aggregation of data for group accounting and/or - analysis of data using appropriate techniques of preparation.
Teaching and learning methods	Seminar
Special features (e.g. percentage of online-work, practice, guest speaker, etc.)	
Literature: (compulsory reading, recommended literature)	<p>Quinlan, Terence A.: EDP Cost Accounting, Wiley & Sons 1989; Thomson, Eric: OLAP-Solutions - Building Multidimensional Information Systems, Wiley 2001; Wallace / Kremzar: ERP - Making It Happen, Wiley & Sons 2001; Reckers, Philipp M.J. et al.: Introduction to Accounting, Business Processes and ERP; South Western 2002; ExcelPRO Controlling, WRS 2003.</p>