

Modulname deutsch: Financial Instruments – Valuation and Accounting	Modulname englisch: Financial Instruments – Valuation and Accounting	Dozent(en) Prof. Dr. Guido Sopp, CFE
ECTS-Punkte: 5		Lehr- und Lernformen in SWS: 4
Aufteilung der Nichtpräsenzzeit Selbststudium (%): 100 Projektarbeit (%): _____ (%):		V Teil 1: Teil 2:
		VÜ Teil 1: 2 Teil 2: 2
		Ü Teil 1: Teil 2:
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		S Teil 1: Teil 2:
Lehrsprache: Englisch		
Lernziele Students are introduced to the specifics of valuation and accounting of financial instruments. Focus is on the IFRS requirements. After completing the course, students are in the position to apply the IFRS 9 requirements on financial assets and liabilities. This covers the recognition and de-recognition requirements, classification and measurement, and hedge accounting. As regards valuation, students learn to estimate expected credit losses for financial assets and gain a basic understanding of how fair values of financial instruments need to be determined.		
Lehrinhalte <ul style="list-style-type: none"> Defining key terms: financial instrument, financial asset, financial liability, equity instrument Recognition and de-recognition requirements for financial assets and financial liabilities Classification and measurement of financial assets Classification and measurement of financial liabilities Fair Valuation Accounting for financial derivatives and hedging relationships Expected Credit Loss Accounting 		
Literatur <ul style="list-style-type: none"> IFRS 9, as endorsed by the EU Big 4 Accounting Manuals Papers on IFRS 9 Bieg/Waschbusch, Bankbilanzierung (in German), Vahlen Gruenberger, Kreditrisiko im IFRS-Abschluss (in German), Schaeffer-Poeschel 		
Notwendige Voraussetzungen – keine –		
Prüfungsvorleistung(en) – keine –		
Prüfungsleistung(en)		
Art: Schriftliche Abschlussprüfung	Gewichtung: 100%	Zeitdauer: 90 min

Erarbeitet am:
11.04.2022

durch:
Prof. Dr. Guido Sopp