

Kategorie	Inhalt
Module name (German)	Integrated Reporting und Unternehmensverantwortung
Subtitle	
Module name (English)	Integrated Reporting and Accountability
Credit points and total expected workload	6 CP
Responsible	Chair of Accounting, Management Control and Auditing
Contact	Thomas Kern (The Accountability Institute, Melbourne/Australia) Assoc. Prof. Nick McGuigan (Monash University, Melbourne/Australia) (Prof. Dr. Peter Lorson, Rostock/Germany)
Language	English / research report in German or English
Enrolment cap	5-20 participants – if oversubscribed selection by lot)

Module level	Masterstudiengang – grundlegend (funktionales Wahlpflichtmodul)
Mandatory prerequisites	None
Recommended prerequisites	English language skills Successful participation in “Unternehmensrechnung und Controlling” Knowledge in „Unternehmensrechnung und Controlling“

Assignment to curricula	M.Sc. Dienstleistungsmanagement M.Sc. Wirtschaftsingenieurwesen M.Sc. Wirtschaftsinformatik M.A. Wirtschaftspädagogik
Relation to subsequent modules/subject-specific parts	None

Module duration	1 semester
Term/Offering mode	Wintersemester - Unregular

Learning and qualification objectives (skills)	Through this module, students gain skills for the academic discourse on fundamental issues of accounting, accountability and assurance facing the accounting profession and their application to current issues in business.
Teaching content	This module focuses on the ways in which sustainability impacts on the core functions performed by professionals in accounting and business. It considers both external and internal reporting aspects of corporate social and environmental sustainability, and the ways in which such information can be incorporated into organisational decision making. After a critical introduction to the legal (oversight) framework, corporate governance expectations are debated and discussed from a societal and ethical point of view. The fundamentals of sustainability and integrated reporting are discussed, including whether such models could meet increasing corporate governance expectations. Related problems are to be discussed in groups and to be elaborated on in a research report. The interim and the final results are to be presented.
Literature	TBA at beginning of semester

Attendance in hours per week (SWS)	
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differentiated by delivery mode	
Delivery mode 1	Colloquium 2 SWS
Delivery mode 2	
etc.	
Learning modes	Structured self-studies Group work Online discussion forums Research and writing of an academic paper Oral presentation (incl. preparation of visual aids)
Expected student workload	Attendance: 18 h Preparation and follow-up: 32 h Structured self-studies: 30 h Academic paper (research + writing) 90 h Preparation of presentation: 10 h Total 180 h

(Assessment) prerequisites (type, extent) if any	Oral presentation of interim findings (10 min), participation in online group discussions as well as participation during class discussions (online or in presence).
Assessment tasks/requirements for successful completion of the module (type, extend)	Research report (10-14 pages) and presentation of final findings (20 min).
Assessment due dates	
Assessment	

Remarks	<p>This module can be used as funktionales Wahlpflichtmodul.</p> <p>Two separate registrations are required</p> <ul style="list-style-type: none"> Chair of Accounting, Management Control and Auditing (01.08.21 - 08.11.21); Study and Examination Office (11.10.21 - 08.11.21). <p>The schedule of classes is as follows:</p> <ul style="list-style-type: none"> Online Workshops <ul style="list-style-type: none"> Mon, 08.11.21 Mon, 15.11.21 – inter alia Assignment of topics Mon, 22.11.21 Mon, 29.11.21 Mon, 06.12.21 Mon, 13.12.21 – Presentation of interim findings Mon, 03.01.22 Mon, 10.01.22 – Submission of research report Mon, 17.01.22 – Presentation and discussion of final findings; Conclusion
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Date of last change	
Editor	Lorson
System number	
Status	