

# Specialisation of Financial Accounting and Reporting



# People Responsible for Your Specialisation in the Area of Financial Accounting and Reporting



**Dr. Dr. Petra Inwinkl**



**Dr. Angelos Angelakis**



**ao. Univ.-Prof Dr. Michaela  
Schaffhauser-Linzatti**

- And many other lecturers, professionals and experts in our field.

# Focus & Goals in the Area of Financial Accounting and Reporting

- **Educational Focus:**

- National (local) accounting and reporting (including software application).
- International accounting and reporting standards(IAS/IFRS).
- State of the Art in the Accounting field: Current Issues in Accounting, Auditing and Corporate Governance (concluding by writing the academic thesis).
- Up-to-date information regarding our field.

- **Educational Goal:**

- In-depth knowledge in the fields of accounting and reporting.
- Prepare students for a relevant professional career in both German- and English-speaking countries.
- Courses in the MA are generally offered in English.

- **Professional Advancements:**

- Managerial jobs in accounting and finance departments of Austrian and international groups and companies, specialised in controlling, auditing, tax consultancy and management consultancy.
- Direct connection with the industry through the courses with the opportunity to network and gain practical knowledge.

# Overview of the Courses of the Introductory-, and Specialisation Phase; and the Master's Thesis Supervision Process

Note: A guide for Courses in the Area (Specialisation) of  
Financial Accounting & Reporting.

**Introductory phase:** 30 ECTS in total; of which 8 ECTS for Financial Accounting and Reporting I & II as below

**Basic Modules (GM) – 2 Compulsory Modules (VO):**

GM2 Financial Accounting and Reporting (4 ECTS)

GM4b Management II – Finance (2 ECTS)

GM5 Wirtschaftsrecht (2 ECTS)

**Consolidation Modules – Elective Modules (VO):**

AM1 Principles of Accounting (4 ECTS)

**Successful completion is prerequisite for Financial Accounting and Reporting I & II**

**Specialisation Phase (VM):** Elective Modules (40 ECTS) = Financial Accounting and Reporting I & II

**VM6 Financial Accounting and Reporting I (20 ECTS)**

Building Block: KU Internationale Rechnungslegung I: Principles of International Financial Accounting

Building Block: KU Internationale Rechnungslegung II: International Financial Reporting and Analysis

Applied Topic: Financial Statement Analysis and Business Evaluation

Applied Topic: BMD Software use in Tax Accounting and Auditing

Special Topic: KU Corporate Governance

**VM7 Financial Accounting and Reporting II (20 ECTS)**

Building Block: KU Internationale Rechnungslegung III: Advanced IFRS Reporting and Calculations

Building Block: KU ESG Reporting I

Building Block: KU ESG Reporting II

Special Topics: KU State of the Art: Current Issues in Accounting, Auditing and Corporate Governance I

Special Topics: KU State of the Art: Current Issues in Accounting, Auditing and Corporate Governance II

Successful completion is prerequisite for VM7



**Master's Thesis Phase – (30 ECTS) Prerequisite:** Completion of the entire introductory phase (30 ECTS) and approval of the topic and supervision of the Master's thesis by the body responsible for studies.

MA-Seminar (6 ECTS)

**Prerequisite:** Completion of the entire introductory phase (30 ECTS) and approval of the topic and supervisor of the Master's thesis by the body responsible for study law. The Master's thesis seminar must be completed in the respective specialization to which the topic and supervisor of the Master's thesis belong or which the supervisor defines in consultation with the Director of Studies.

MA-Thesis (20 ECTS)

§ 6 Master's thesis (1) The Master's thesis serves to demonstrate the student's ability to work on academic topics independently and in a way that is justifiable in terms of content and methodology. The topic of the Master's thesis must be chosen in such a way that it is possible and reasonable for students to complete it within six months. (2) The topic of the Master's thesis is to be chosen from one of the specialization modules; preferably and subject to capacity, from one of the specializations completed. The topic and supervisor can be registered as soon as the entire introductory phase and at least one course of the specialization associated with the topic have been successfully completed. If a different subject is to be chosen or if there are uncertainties regarding the assignment of the chosen topic, the decision on admissibility lies with the body responsible under study law. (3) The Master's thesis is worth 20 ECTS credits.

Defense (4 ECTS)

§ 7 Master's examination (1) **Prerequisite for admission to the Master's examination** is the positive completion of all prescribed modules and examinations as well as the positive assessment of the Master's thesis. (2) The Master's examination is a defensive examination and consists of the defense of the Master's thesis and an examination on its scientific context. The assessment is carried out in accordance with the provisions of the statutes. (3) The Master's examination shall be taken before an examination senate in accordance with the provisions of the study law part of the statutes of the University of Vienna. (4) The Master's examination is worth 4 ECTS credits.

# Our Requirements for a Master's Thesis Supervision

Note: If you have submitted a request for supervision to a person in our department, please wait for a reply before contacting another person.

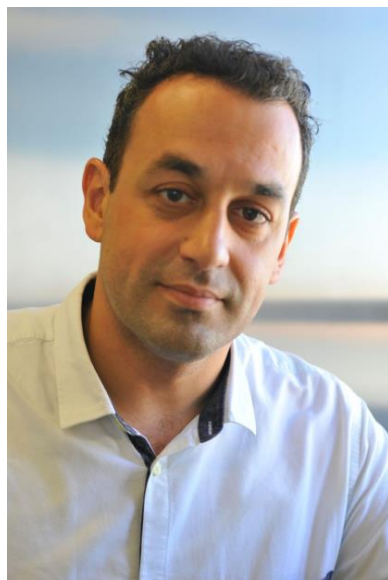
# How do you obtain a Master's Thesis Supervision? (1/2)

## Chair of Financial Accounting & Reporting

(<https://ais.univie.ac.at/>)



Dr. Dr. Petra Inwinkl



Dr. Angelos Angelakis

A maximum of **10** Master's Thesis supervision places are available each academic term. New Supervision Period available on **SS 2026**.

### Assignment of topics from the following areas:

- Accounting
- IAS/IFRS
- Corporate Accounting and Financial Reporting
- Corporate Governance
- Environmental, Social, & Governance (ESG)
- European Sustainability Reporting Standards (ESRS)
- Current Issues in the Accounting Field: State of the Art

For more information, to request supervision, please visit <https://backend.univie.ac.at/index.php?id=203073&L=2> and follow the path.



# How do you obtain a Master's Thesis Supervision? (2/2)

## Our Expectations

- **Prerequisites for Master's Thesis supervision:**
  - Completion of the entire Introductory Phase (30 ECTS) and approval of the topic and supervisor of the Master's Thesis by the body responsible for studies. The Master's Thesis seminar must be completed in the respective specialisation to which the topic and supervisor of the Master's Thesis belong or which the supervisor defines in consultation with the Director of Studies.
  - Supervision exclusively in **English**.
  - If supervision is confirmed, attending the Seminar (6 ECTS) (New Study Plan) by Dr. Dr. Petra Inwinkl is mandatory. When registering, **make sure to allocate a high number of points** if Dr. Dr. Inwinkl is supervising you!
- **Procedure During the Semester:**
  - Participation in the Kick-Off Meeting and all Regular Meetings (4 times).
  - Ongoing progress by reporting and team discussions.
  - Goal: Completion of the thesis within one Term.
- **Completion Phase**
  - 20 ECTS = 500 hours → according to the curriculum, completion in one Term.
  - Maximum duration: 12 months; otherwise, the supervision will be withdrawn.

# How do you obtain a Master's Thesis Supervision?



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## Chair of Governance in Non-Profit Institutions (<https://genos.univie.ac.at>)

A maximum of 25 Master's Thesis supervision places are available each academic year. Writing in German is preferred!

### Assignment of topics from the following areas:

- Labor Economics
- Cooperation & Communication
- Internal Auditing
- Corporate Accounting and Financial Reporting
- Controlling & Cost Analysis
- Innovation & Knowledge Management
- Nonprofit, Public Goods & Public Economy

To request supervision, contact us via email at [governance.wiwi@univie.ac.at](mailto:governance.wiwi@univie.ac.at) or have a look on our [homepage!](#)

# Contact Details for Administration Issues



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# Good luck in the Winter Semester of 2024!

