

# Financial Accounting and Reporting I & II

## New Master curriculum from WS 2024



**Introductory phase:** 30 ECTS in total; of which 12 ECTS for Financial Accounting and Reporting I & II as below

**Basic Modules (GM) – 3 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)

**Positive completion prerequisite for Financial Accounting and Reporting I & II**

**Specialization 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

Positive completion 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 study law.

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.

Defensio (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.

**Contact details:**

Chair Financial Accounting and Reporting

Web: [Financial Accounting and Reporting \(univie.ac.at\)](http://univie.ac.at)

Sophie Herrele

Email: [sophie.herrele@univie.ac.at](mailto:sophie.herrele@univie.ac.at)

Tel.: +43-1-4277-980-3625

Room: 4.336