

Course: Accounting and Investments

Lecturer: Sebastian A. Tideman, University of Bremen

Subtopic	Content
<i>Lecture 1</i>	
Introduction	<ul style="list-style-type: none">• Structure of Lecture• Georgia2020• Accounting and Georgia2020
IFRS in a Globalised World	<ul style="list-style-type: none">• Motives for Adopting IFRS• Global IFRS Diffusion: Status Quo
IFRS within Different Accounting Models	<ul style="list-style-type: none">• Creditor Protection-orientated Accounting Model• Informative Accounting Model• IFRS: Principles and Framework
IFRS and Fair Value Accounting	<ul style="list-style-type: none">• Fair Value: A Critical Perspective• IFRS 13 and Fair Value Hierarchy• Exit Price Approach• Disclosure Requirements
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<i>Lecture 2</i>	
Impairment within IFRS	<ul style="list-style-type: none">• Necessity of Impairment• IAS 36
Intangible Assets	<ul style="list-style-type: none">• Recognition and Measurement• Basics of Goodwill• Impairment of Goodwill
Inventory	<ul style="list-style-type: none">• Recognition and Measurement• Impairment
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<i>Lecture 3</i>	
Basics of FDI's and International Trade	<ul style="list-style-type: none">• Characteristics and Importance of FDI's• Global Investment Process• Case for and against International Diversification / Investments• Importance of Functioning Accounting System for FDI's
Having Success in International Investments	<ul style="list-style-type: none">• International Risk• Global Investment Philosophies• International Asset Pricing• CAPM (Domestic/International)• Market Imperfections and Practical Implications

Lecture 4

Business Analysis

- Introduction and Fundamentals
- Application of Financial Analysis

Financial Analysis

- Cash Flow Analysis
- Ratio Analysis

Case Study

- Application of Business Analysis
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