

Critical Accounting								Modulnummer:												
<i>Critical Accounting</i>																				
Bachelor				Modulbereich: Pflicht																
Pflicht/Wahl <input checked="" type="checkbox"/>																				
Wahlpflicht <input type="checkbox"/>																				
Wahl <input type="checkbox"/>																				
Sonderfall <input type="checkbox"/>																				
Anzahl der SWS		V	UE	K	S	Prak.	Proj.	Σ	Kreditpunkte: 6	Turnus jährlich (SoSe)										
		0	0	0	2	0	0	2												
Formale Voraussetzungen: Keine																				
Inhaltliche Voraussetzungen: -																				
Vorgesehenes Semester: ab 1. Semester																				
Sprache: Deutsch/Englisch																				
Ziele: Students will realize that conventional theory and practice is sometimes ill-suited to the challenges of the modern environment. Students can identify how accounting practices and corporate behavior are connected with allocative, distributive, social, and ecological problems. Students are able to reflect and reformulate the role of accounting in corporate, social, and political activity.																				
Inhalte: -The political economy of accounting, critical accounting, and accounting's implication in the exercise of power - Financial accounting's role in the processes of international capital formation, including its impact on stock market stability and international banking activities <ul style="list-style-type: none"> • The relationship between accounting and the state in various social formations • Studies of accounting's historical role, as a means of "remembering" the subject's social and conflictual character • The role of accounting in establishing "real" democracy at work and other domains of life 																				
Unterlagen (Skripte, Literatur, Programme usw.): Varying sets of readings will be provided at the beginning of the course.																				
Form der Prüfung: mündliche Prüfung																				
Arbeitsaufwand		<table> <tr> <td>Präsenz</td> <td>28 h</td> </tr> <tr> <td>Vor- und Nachbereitung</td> <td>70 h</td> </tr> <tr> <td>Selbstlernstudium</td> <td>56 h</td> </tr> <tr> <td>Prüfungsvorbereitung</td> <td>26 h</td> </tr> <tr> <td><u>Summe</u></td> <td><u>180 h</u></td> </tr> </table>									Präsenz	28 h	Vor- und Nachbereitung	70 h	Selbstlernstudium	56 h	Prüfungsvorbereitung	26 h	<u>Summe</u>	<u>180 h</u>
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Lehrende: Prof. Dr. J. Zimmermann						Verantwortlich: Prof. Dr. J. Zimmermann														