

<b>Critical Accounting</b>								Modulnummer:		
<i>Critical Accounting</i>										
Bachelor				Zugeordnet zu Masterprofil						
Pflicht/Wahl <input checked="" type="checkbox"/>				Sicherheit und Qualität (SQ) <input type="checkbox"/>						
Wahl <input type="checkbox"/> Basis <input type="checkbox"/> Ergänzung <input type="checkbox"/>				KI, Kognition, Robotik (KIKR) <input type="checkbox"/>						
Sonderfall <input type="checkbox"/>				Digitale Medien und Interaktion (DMI) <input type="checkbox"/>						
Modulbereich: Mathematik und Theoretische Informatik										
Modulteilbereich: (keine Angabe)										
Anzahl der SWS		V	UE	K	S	Prak.	Proj.	$\Sigma$	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"> <li>• The relationship between accounting and the state in various social formations</li> <li>• Studies of accounting's historical role, as a means of "remembering" the subject's social and conflictual character</li> <li>• The role of accounting in establishing "real" democracy at work and other domains of life</li> </ul>										
Unterlagen (Skripte, Literatur, Programme usw.): Varying sets of readings will be provided at the beginning of the course.										
Form der Prüfung: mündliche Prüfung										
Arbeitsaufwand		Präsenz		28 h		Vor- und Nachbereitung		70 h		
		Selbstlernstudium		56 h		Prüfungsvorbereitung		26 h		
		Summe		180 h						
Lehrende: Prof. Dr. J. Zimmermann					Verantwortlich: Prof. Dr. J. Zimmermann					