

|                                 |   |         |      |                        |      |                   |      |                      |      |              |              |
|---------------------------------|---|---------|------|------------------------|------|-------------------|------|----------------------|------|--------------|--------------|
| Modulbezeichnung                | <b>Critical Accounting</b>  |         |      |                        |      |                   |      |                      |      |              |              |
| Modulverantwortliche(r)         | Prof. Dr. J. Zimmermann   |         |      |                        |      |                   |      |                      |      |              |              |
| Modulart                        | Pflicht/Wahl <input checked="" type="checkbox"/><br>Wahlpflicht <input type="checkbox"/>  |         |      |                        |      |                   |      |                      |      |              |              |
| Spezialisierungsbereich         |   |         |      |                        |      |                   |      |                      |      |              |              |
| Dauer des Moduls                | 1 Semester  |         |      |                        |      |                   |      |                      |      |              |              |
| Kreditpunkte                    | 6 CP  |         |      |                        |      |                   |      |                      |      |              |              |
| Arbeitsaufwand                  | <p>Berechnung des Workloads</p> <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> |
| Präsenz                         | 28 h  |         |      |                        |      |                   |      |                      |      |              |              |
| Vor- und Nachbereitung          | 70 h  |         |      |                        |      |                   |      |                      |      |              |              |
| Selbstlernstudium               | 56 h  |         |      |                        |      |                   |      |                      |      |              |              |
| Prüfungsvorbereitung            | 26 h  |         |      |                        |      |                   |      |                      |      |              |              |
| <u>Summe</u>                    | <u>180 h</u>  |         |      |                        |      |                   |      |                      |      |              |              |
| Turnus des Moduls               | jährlich (SoSe)   |         |      |                        |      |                   |      |                      |      |              |              |
| Voraussetzung für die Teilnahme | Keine <input type="checkbox"/><br>Folgende Formale Voraussetzungen: Keine   |         |      |                        |      |                   |      |                      |      |              |              |
| Lehr- und Lernformen            | Seminar <input checked="" type="checkbox"/><br>Vorlesung <input checked="" type="checkbox"/><br>Tutorium <input checked="" type="checkbox"/><br>Praktikum <input type="checkbox"/><br>Projekt <input type="checkbox"/>  |         |      |                        |      |                   |      |                      |      |              |              |
| Lernziele                       | 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.  |         |      |                        |      |                   |      |                      |      |              |              |
| Lerninhalte                     | <p>-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</p> <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> |         |      |                        |      |                   |      |                      |      |              |              |
| Prüfungsformen                  | mündliche Prüfung   |         |      |                        |      |                   |      |                      |      |              |              |
| Literatur                       | Varying sets of readings will be provided at the beginning of the course.   |         |      |                        |      |                   |      |                      |      |              |              |