

Annex 2: Module description for the Consecutive Degree Programme in Business & Economics leading to the award of Master of Science

This document is a translated version and legally not binding. Only the study documents published in the official announcements of Chemnitz University of Technology are legally binding.

Specialization module

Module number	261040-301 (version 02)
Module name	Valuation
Module coordinator	Professorship Business Administration – International Accounting and Auditing
Content and qualification objectives	<p><u>Content:</u></p> <ul style="list-style-type: none"> • Conceptual basics • Reasons for valuation • Preparatory measures • Valuation process • Purposes and features of the valuation of companies and parts of companies <p><u>Qualification objectives:</u></p> <p>After successful completion of the module, students are able to name and explain business valuation reasons and tasks. They will be able to distinguish and contrast the different approaches to valuation of companies and parts of companies, as well as highlight the problems associated with valuation.</p>
Teaching methods	<p>The module teaching methods are lecture and exercise course.</p> <ul style="list-style-type: none"> • Lecture: Valuation (2 teaching units) • Exercise course: Valuation (1 teaching unit) <p>Classes may be conducted in English or German.</p>
Requirements for participation (recommended knowledge and skills)	<ul style="list-style-type: none"> • See the list of course materials • Knowledge of commercial accounting • Knowledge of international accounting (IFRS)
Module application	The module is suitable for all degree programs with an economic orientation as well as for other degree programs.
Requirements for the award of credit points	Successfully passing the module examination is required for the awarding of credit points.
Module examination	<p>The module examination consists of one assessment component.</p> <ul style="list-style-type: none"> • 90-minute written examination on Valuation (Examination number: 61210) <p>The task will be given in German and in English. The assessment component must be taken in German or in English.</p>
Credits and grades	<p>This module is worth 5 credit points.</p> <p>Section 10 of the Examination Regulations specifies how the assessment component is assessed and how the module grade is calculated.</p>
Frequency	The module is offered each academic year.
Number of hours	The module requires students to complete a total of 150 study hours.
Module duration	Under normal circumstances, the module is completed in one semester.