

*The latest findings from university research  
now also for non-students and without long-term commitment!*

EUROPA INSTITUT SEKTION  
WIRTSCHAFTSWISSENSCHAFT  
EUROPEAN INSTITUTE FOR  
ADVANCED BEHAVIOURAL MANAGEMENT



UNIVERSITÄT  
DES  
SAARLANDES

Anyone who wants to run a business needs an understanding of accounting and must have an overview of the company's finances. Learn from experienced professors at university level in our continuing education course

## Learning Business By Doing Business

Ideal for:

- Practitioners who want to gain an in-depth understanding of accounting and financial reporting
- Companies who want to effectively manage their finances and business operations to make decisions based on financial information
- All those who want to develop professionally in the field of accounting

Benefit from the latest insights from science and practice taught by lecturers who are leading the way:



**Prof. Dr.**

**Christopher Hossfeld**

ESCP Business School



**Prof. Dr.**

**Emmanuel Zilberberg**

ESCP Business School

Contact us by phone on 0681 302-2553 or register directly at <https://www.eiabm.de/en/certificates/> for our course "Learning Business by Doing Business" from 19 to 22 June 2024 (9.00am-6.00pm each day) at the European Institute for Advanced Behavioural Management (EIABM) at Saarland University.

Please find more information on the course and lecturers on the following pages.

## „Learning Business By Doing Business“ at Europa-Institut, Sektion Wirtschaftswissenschaft der Universität des Saarlandes

### When?

The workshop in English will take place from **19-22 June 2024** daily from 9.00am-6.00pm on the Saarbrücken campus.

### How and Where?

You can register directly with us until 14.06.2024, we are happy to answer your calls by phone, virtually or in presence on campus, the course will also take place on the premises of the EIABM on the Saarbrücken campus:

#### Your Contact Person:

**Julia Senni, M.A.**

Programme Manager

Phone: +49 (0) 681 / 302 – 2553

Email: [info@mba-europe.de](mailto:info@mba-europe.de)

Saarland University

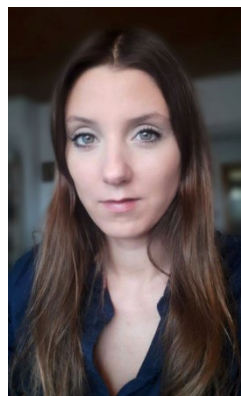
EIABM / Europa-Institut

Campus, Building A5.4

1st floor, room 1.07

66123 Saarbrücken

<https://www.eiabm.de/en/certificates/>



### Why?

Take advantage of the opportunity to continue your education at university level with little time and application effort and receive first-class additional education in the field of modern management. In addition to valuable knowledge relevant to practice, you will receive an academic, internationally recognised certificate from Saarland University which will help you climb the next rung on your personal career ladder.

### Cost

The participation fee per course is 849€.

The course meets the requirements for claiming educational leave !

## „Learning Business By Doing Business“ at Europa-Institut, Sektion Wirtschaftswissenschaft der Universität des Saarlandes

**Qualification Objectives:** The objective of the **Financial Accounting** part of this course is twofold. First, it seeks to provide an understanding of the financial information necessary to make decisions (for managers within an enterprise or investors and analysts outside a company). This is a forward-looking orientation. The second objective is to understand the financial implications of managerial decision making in previous accounting periods. This is a backward-looking orientation. The approach is based on International Financial Reporting Standards (IFRS) since IFRSs are the most widely used accounting standards worldwide. They are mandatory in the European Union.

The aim of the **Management Accounting** part is to explore in detail the concepts of costs, margins and profits. A cost is above all a construction whose assumptions and limits must be understood. Despite being an introductory course, it offers a critical insight into the work of management controllers and seeks to put into perspective certain misconceptions which often result in inappropriate decisions.

**Content:** The course is designed for participants without any background in Financial Accounting. It is a foundation course in financial accounting & reporting teaching basics of accounting techniques. The different elements of financial statements will be examined in terms of content, presentation and analysis. The Management Accounting part relies on financial accounting by reorganizing the information produced to calculate costs, margins and profits. These calculations do not only concern the products and/or services provided by the company, but can relate to a function, an entity, a process, etc. This optional and internal accounting offers a double dimension, accounting and management. It contributes to the valuation of certain elements in the balance sheet and the income statement and it also allows managerial decisions in relation to conservation, subcontracting, discontinuation of activities, maximization under constraint, pricing, capacity management, etc. The course is not oriented towards calculation. It aims at developing critical thinking by questioning any cost calculation which always represents an opinion about how resources are consumed by a cost object. It wants to help participants to integrate cost concepts in their (strategic) thinking and facilitate their dialog with management accountants.

### **Lecturers:**

**Prof. Dr. Christopher Hossfeld's** main research interests are corporate finance, financial accounting, financial statement analysis, group financial statements, international accounting and accounting harmonisation. He is Director of the Master's programme "Business Performance and Management" at ESCP Business School in Paris.



**Prof. Emmanuel Zilberberg** is Professor of Management Accounting and also teaches at ESCP Business School. His research interests include Management Accounting and Pricing, Education Sciences and Technology-Enhanced Interactions in Class.

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Programme Manager

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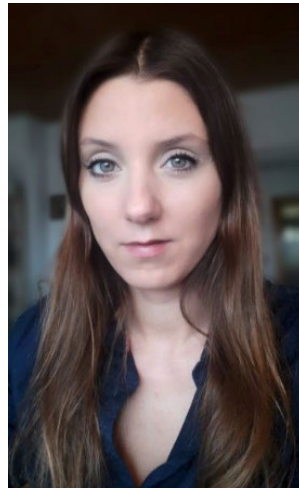
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