# Europa-Institut,

EUROPA INSTITUT SEKTION WIRTSCHAFTSWISSENSCHAFT EUROPEAN INSTITUTE FOR ADVANCED BEHAVIOURAL MANAGEMENT



# Department of Economics at Saarland University

## FUNDAMENTALS OF MANAGEMENT AS CERTIFIED INDIVIDUAL COURSES

The latest findings from university research now also available **without** a degree and **without** a long-term commitment!

**LEARNING BUSINESS BY** 

# **DOING BUSINESS**



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 informationAll 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



Prof. Dr. Emmanuel Zilberberg



## "Learning Business by Doing Business" at Europa-Institut, Department of Economics at Saarland University

#### When and where?

The certificate course in English takes place annually in the summer semester (expected in June) as a block course from Wednesday to Saturday all day in presence at our institute on the Saarbrücken campus: Building A5.4 Room 2.06.

#### How?

You can register directly with us up to one week before the start of the course and we will be happy to assist you by telephone, virtually or in person on campus.

#### 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!



## Ihre Ansprechpartnerin: Julia Senni, M.A. Programme Manager

Phone: +49 (0) 681 / 302 – 2553 <u>Email: info@mba-europe.de</u> Saarland University EIABM / Europa-Institut Campus, Building A5.4 1st floor, room 1.07 66123 Saarbrücken <u>https://www.eiabm.de/zertifikate/</u>







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**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.

**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.

> UNIVERSITÄT DES SAARLANDES



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**Lecturer:** 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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