



Syllabus CDHK					
<b>Faculty</b>	Economics and Management Sino-German School for Postgraduate Studies (CDHK)				
<b>Title</b>	IAS/IFRS and Chinese GAAP				
<b>Course Form</b>	Lecture <input checked="" type="checkbox"/>	Exercise <input type="checkbox"/>	seminar <input type="checkbox"/>	Workshop <input type="checkbox"/>	Others <input type="checkbox"/>
<b>Semester</b>	Year 2015/16	SS <input type="checkbox"/>	WS <input checked="" type="checkbox"/>		
<b>Responsible</b>				Lecturer Dr. LIN Yangchun	
<b>Contact data</b>	Email linyangchun@tongji.edu.cn			Tel./Fax. 0086-13918872549	
<b>Consulting Hour</b>	by arrangement				

### 1. Date/Time/Room

16.11.2015-15.01.2016

Tue 13:30-17:00

Siping Campus

### 2. Learning Target

This course is designed to give participants an overview of the new Chinese accounting standards 2006, as well as the comparison between the Chinese and International accounting standards and Chinese standards and US GAAP. At the end of the course, participants would understand the essential differences between the Chinese and International accounting standards, CAS and US GAAP. A comparison between the Chinese and International accounting standards helps with the management of joint ventures investing in China. Knowledge of the Chinese, US GAAP and International accounting standards helps to improve the financial reports and enhance the decision making quality, which is especially beneficial to the international companies that have been employing the IAS or US GAAP but with branches and subsidies in China.

#### *The course covers...(in%-Sum=100)*

<i>Prof. competence</i>	50	<i>Method. competence</i>	20	<i>System competence</i>	20	<i>Social competence</i>	10
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### 3. Course Content Description

- ◆ Introduction to the Chinese and International accounting system framework
- ◆ The undergoing reform of Chinese accounting standard
- ◆ Analysis of International Accounting Standards
- ◆ The future of international and Chinese accounting standards
- ◆ Similarities and differences between the Chinese and International accounting standards
- ◆ Case Study

### 4. Language

Deutsch



### 5. Workload

2 SWS

ECTS Credit Points	4 ECTS
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**Note:**  
The European Credit Transfer and Accumulation System (ECTS) is a student-centred system based on the student workload required to achieve the objectives of a programme of study. One ECTS stands for around 30 working hours. Student workload in ECTS consists of the time required to complete all planned learning activities such as: attending lectures, seminars, laboratory classes; independent study; preparation of projects, dissertations, examinations and so forth.

### 6. Exam Form

Seminararbeit, Vortrag

### 7. Literature, Scripts

Print-material available?	<input type="checkbox"/>	at:	
Digitale material available?	<input type="checkbox"/>	at:	

**Obligatory Lecture:**

### 8. Others