

<b>Modulbezeichnung (eng.)</b>	<b>Failing Corporates (Failing Corporates)</b>	
<b>Semester</b>	5	
<b>ECTS-Punkte (Dauer)</b>	5 (1 Semester)	
<b>Art</b>	Wahlpflichtmodul Schwerpunkt Finanzmanagement und Controlling	
<b>Studentische Arbeitsbelastung</b>	60 h Kontaktzeit + 90 h Selbststudium	
<b>Voraussetzungen (laut BPO)</b>	keine	
<b>Empf. Voraussetzungen</b>	keine	
<b>Verwendbarkeit</b>	BaBWL, BaIBA, BaIBS	
<b>Prüfungsform und -dauer</b>	Presentation	
<b>Lehr- und Lernmethoden</b>		
<b>Modulverantwortlicher</b>	Wolf	
<b>Qualifikationsziele</b>		
<p>Corporate in financial distress are a detriment to the economic development of any national economy. The course will evaluate different reasons for financial distress, especially corporate fraud. The focus is on financial and forensic accounting, corporate fraud and corporate governance with management responsibilities.</p> <p>Students - understand the economic lifecycle of companies, sources of corporate distress and business failures. - develop knowledge about corporate restructuring actions available to avoid insolvency and emerge from distress. - evaluate the potential for both value creation and destruction of corporate restructurings.</p> <p>Students - acquire expertise by identifying the best restructuring option or strategy for dealing with corporate financial distress. - execute a coherent process to implement the restructuring effectively to create the most value possible with case studies. - understand the responsibilities of management in a restructuring transaction.</p>		
<b>Lehrinhalte</b>		
<p>The course consists of diverse modules, combining theoretical and empirical research, case studies and guest lectures. On the organizational level, the course focuses on questions of organizational design and management decisions that focus on reasons for financial distress, especially corporate fraud. There are different options and business strategies that underlie major corporate restructuring transactions. On the individual level, the course discussed the role, duty and responsibility of the company's management to deal with financial distress and the impact on the company's constituencies</p>		
<b>Literatur</b>		
<p>Gilson, Stuart C. (2010). Creating Value through Corporate Restructuring - Case Studies in Bankruptcies, Buyouts, and Breakups. Wiley Finance.;</p> <p>Wells, Joseph T. (2018). Corporate Fraud Handbook: Prevention and Detection.</p>		
<b>Lehrveranstaltungen</b>		
<b>Dozent</b>	<b>Titel der Lehrveranstaltung</b>	<b>SWS</b>
Wolf	Failing Corporates	4