



Financial Accounting

Prof. Dr. Bernd Grottel
Certified Public Accountant & Tax Advisor

—
Winter term 2025/2026

TUM



Uhrenturm der TUM

Prof. Dr. Bernd Grottel



Academic education:

- Prof. (TUM), Dr. rer. pol. (Uni Bayreuth), Dipl.-Kfm. (Uni Passau)
- Certified Public Accountant and Tax Advisor

Areas of expertise:

- Co-editor und Co-author: Beck`schen Bilanzkommentars
- Co-editor und Co-author: „Führung von Familienunternehmen“



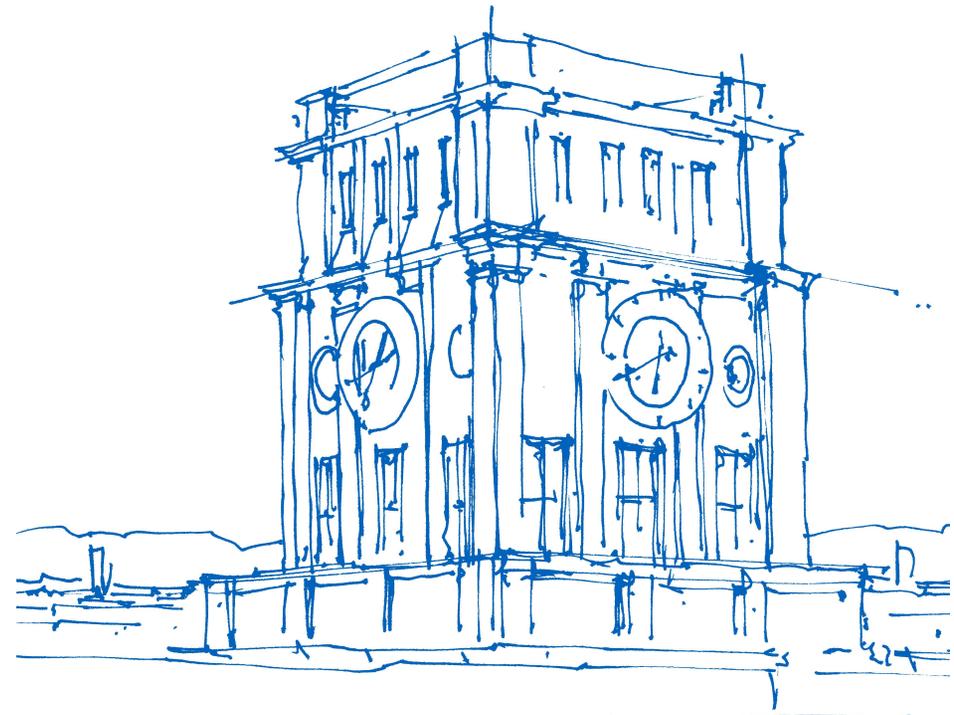
Professional career:

- Since 1994 at KPMG
- Since 2004 Partner at KPMG
- Since 2006 Member of the Board of KPMG Bayerischen Treuhandgesellschaft AG

Significant PIE-clients:

- Schaeffler AG (until 2024)
- Wacker Chemie AG (until 2023)

Organizational ISSUES



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Organizational issues

Modules of the lecture at a glance

		Lecturer
IA	Introduction to Accounting	Grottel
FSA	Financial Statement Analysis	Grottel
BK	Bookkeeping	Grottel
AP	Accounting Policy	Grottel
IFRS	Financial Accounting (IFRS)	Ernstberger
NFR & TEC	Non-Financial Reporting (NFR) and Technology in Accounting	Ernstberger

Organizational issues

Dates for lectures 2025/2026 (Grottel)

Day	Date	Time	Lecture room	Lecturer	Content
Friday	17.10.2025	15.00 – 18.15	Audimax	Ernstberger	Welcome
Friday	24.10.2025	15.00 – 18.15	Audimax	Grottel	Module IA (1-3)
Friday	31.10.2025	15.00 – 18.15	Audimax	Grottel	Module FSA (1-2)
Friday	07.11.2025	15.00 – 18.15	Audimax	Grottel	Module FSA (3)
Friday	14.11.2025	15.00 – 18.15	Audimax	Grottel	Module BK (1+2)
Friday	21.11.2025	15.00 – 18.15	Audimax	Grottel	Module BK (3) Case Study (Bookkeeping)
Friday	28.11.2025	15.00 – 18.15	Audimax	Grottel	Module AP (1-2)
Friday	05.12.2025	15.00 – 18.15	Audimax	Grottel	Module AP (3) & Wrap Up

Organizational issues

Curriculum Prof. Dr. Grottel 2025/2026 (1/2)

Date	Mod.	Chap.	HOut	Content	Lecture	Moodle
24.10.25	IA	01	M1	Basics of accounting	60 min.	Test 01
	IA	02	M1	Basic terms of accounting	90 min.	
	IA	03	M1	Basics of financial accounting	30 min.	Test 02
			B1	Basic terms of accounting (Breakout 1)		
31.10.25	FSA	01	M2	Basics of F/S analysis	90 min.	Test 03
	FSA	02	M2	Financial-based analysis	90 min.	Test 04
			B2	F/S: Components (Breakout 2)		
07.11.25	FSA	03	M2	Performance-based analysis	90 min.	Test 05

Organizational issues

Curriculum Prof. Dr. Grottel 2025/2026 (2/2)

Date	Mod.	Chap.	HOut	Content	Lecture	Moodle
14.11.25	BK	01	M4	Bookkeeping	90 min.	Test 06
		02	M4	Bookkeeping (part 1)	60 min.	
21.11.25	BK	02	M4	Bookkeeping (part 2)	60 min.	Test 07
	BK	03	M4	Bookkeeping	90 min.	
			CS	Case Study (Introduction) Case Study (Basics of VAT)	10 min. 20 min.	
			CS	Case Study (Bookkeeping)		
28.11.25	AP	01	M3	Accounting Policy	30 min.	Test 08
		02	M3	Accounting Policy	60 min.	
05.12.25	AP	03	M3	Accounting Policy Wrap Up	60 min. 30 min.	

I Introduction to accounting

1 Basics of accounting

- 1.1 Purpose of accounting
- 1.2 Process of accounting
- 1.3 Consequences of accounting
- 1.4 Fields of accounting

2 Basic terms of accounting

3 Basics of financial accounting

- 3.1 Accounting standards
- 3.2 Accounting principles
- 3.3 Components of a financial statement
- 3.4 Accounting technique

FSA **Financial Statement Analysis**

1 **Basics of Financial Statement Analysis**

- 1.1 Purpose and function
- 1.2 Types of key figures
- 1.3 Preparation of F/S analysis
- 1.4 Objects of F/S analysis

2 **Financial-based Analysis**

- 2.1 Balance Sheet ratios
- 2.2 Cash Flow ratios

3 **Performance-based Analysis**

- 3.1 Earning analysis (Income Statement ratios)
 - 3.2 Profitability analysis (Profitability ratios)
 - 3.3 Key figure systems
 - 3.4 Value-added analysis
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BK Bookkeeping

1 Introduction to bookkeeping

- 1.1 Company
- 1.2 Equity capital and outside capital
- 1.3 Assets and Liabilities
- 1.4 Fixed Assets and Current Assets

2 Basic concepts of bookkeeping

- 2.1 Business transactions
- 2.2 Bookkeeping systems
- 2.3 T-Account
- 2.4 Vouchers and journal entry
- 2.5 Income/Profit and Loss
- 2.6 Equity Capital Account and its sub-accounts
- 2.7 Stock taking and inventory
- 2.8 Summary Overview

3 Basic concepts of year-end closings

- 3.1 Introductions
- 3.2 Significant adjusting journal entries
- 3.3 Profit calculation and Equity capital account closing
- 3.4 Closing balance sheet and closing balance sheet account
- 3.5 Opening balance sheet and opening balance sheet account
- 3.6 Books and Bookkeeping

AP Accounting Policy

1 Basics of accounting policy

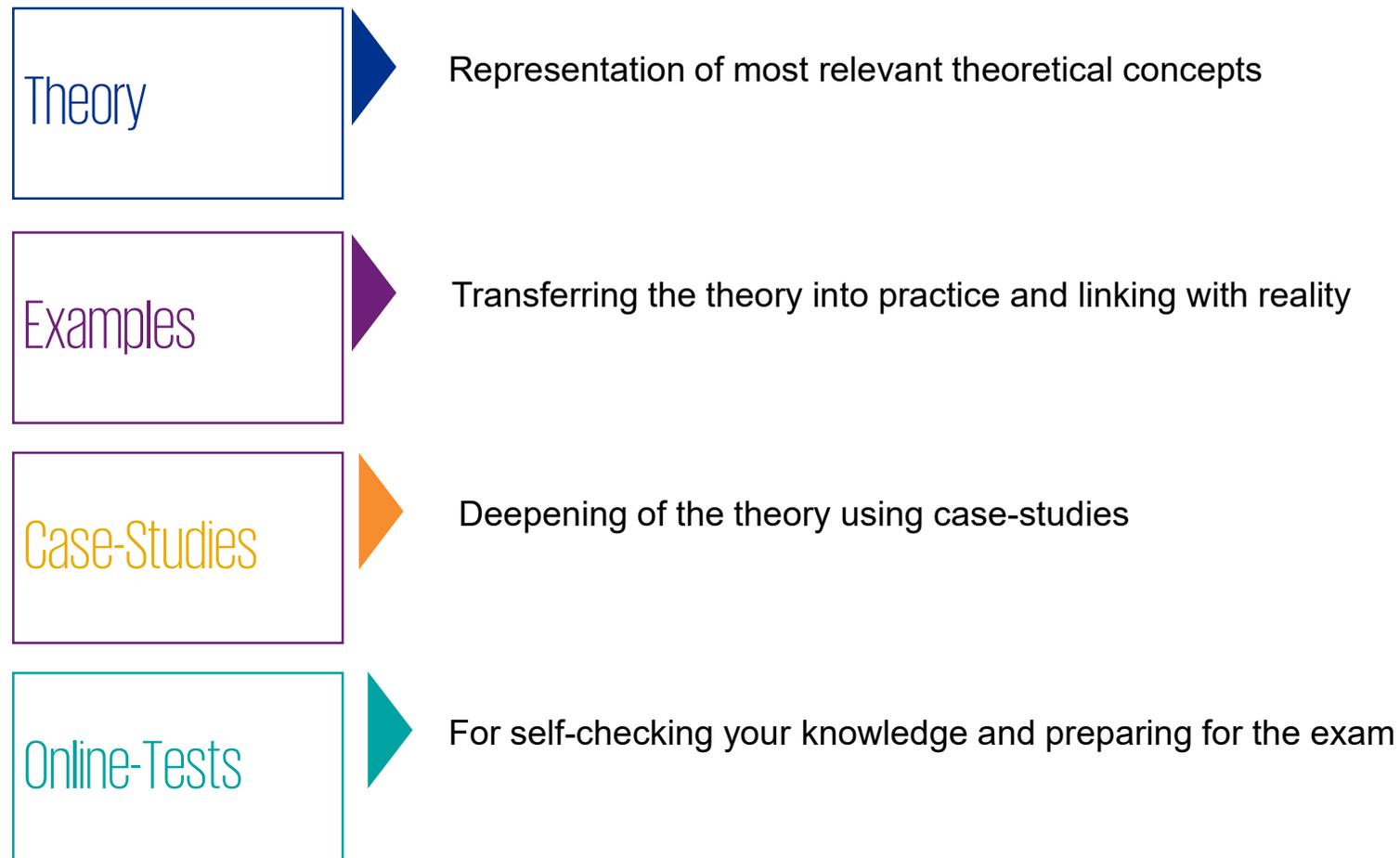
- 1.1 Accounting policy vs. Financial statement analysis
- 1.2 Instruments of accounting policy
- 1.3 Impacts of accounting policy on key figures

2 Conclusion

- 2.1 Limitations of accounting policy
- 2.2 Limitations of financial statement analysis
- 2.3 Strategic vs. Financial statement analysis

Organizational issues

Structure of each chapter



Organizational issues

Supplementary reading

Modules
IA & BK

- **Grottel, Prof. Dr. Bernd**
Read & Understand: Basics of Accounting, München 2025

Modules
FSA & EM

- **Grottel, Prof. Dr. Bernd**
Read & Understand: Annual Reports, München 2025
- **BMW AG**
Group annual report 2021 und 2024; www.bmw-group.de
- **Mercedes-Benz Group AG**
Group annual report 2021 und 2024; www.mercedes-benz-group.com

Organizational issues

(Voluntary) In-depth german literature

Basic literature

- **Buchholz, Rainer:**
Grundzüge des Jahresabschlusses nach HGB und IFRS, 11. Aufl., München 2024.
- **Meyer, Claus/Theile, Carsten:**
Bilanzierung nach Handels- und Steuerrecht, 34. Auflage, Herne 2025.
- **Roos, Benjamin**
Grundlagen der doppelten Buchführung, 2. überarbeitete Auflage, München 2021.



Advanced literature

- **Coenenberg, Adolf G./Haller, Axel/ Mattner, Gerhard/ Schultze, Wolfgang:**
Einführung in das Rechnungswesen – Grundlagen der Buchführung und Bilanzierung, 9. Aufl., Stuttgart 2024.
- **Coenenberg, Adolf G./Haller, Axel/Schultze,Wolfgang:**
Jahresabschluss und Jahresabschlussanalyse – betriebswirtschaftliche, handelsrechtliche steuerrechtliche und internationale Grundlagen – HGB, IAS/IFRS, US-GAAP, DRS, CSRD/ESRS 27. Aufl., Stuttgart 2024.





Thank you
for listening

Prof. Dr. Bernd Grottel

Mitglied des Vorstands

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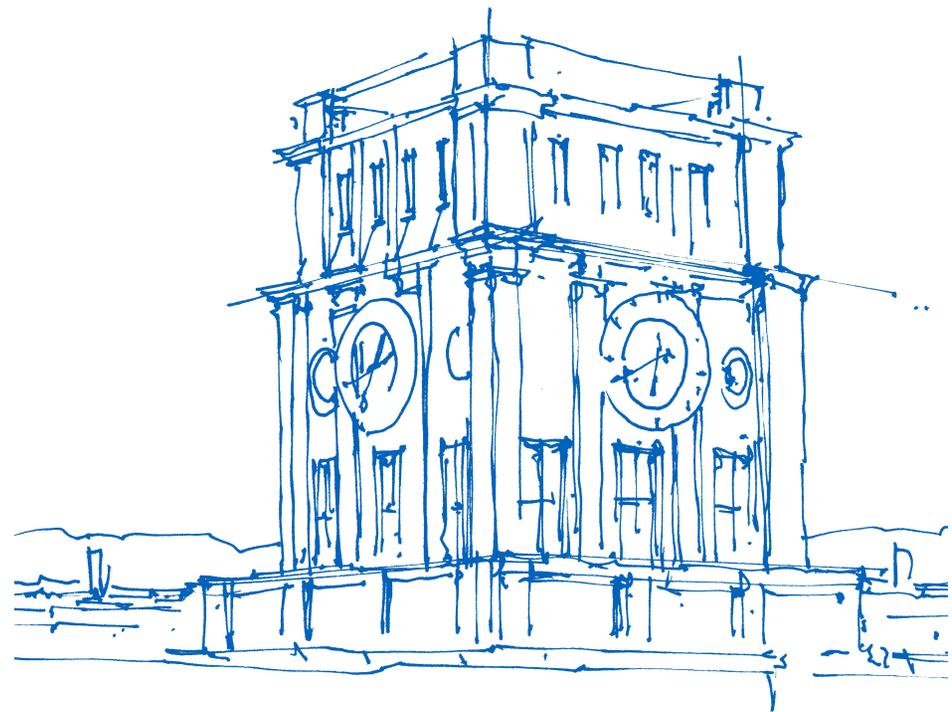
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Steuerberatungsgesellschaft

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