

<b>Module title</b>		<b>Abbreviation</b>
Group Accounting		12-M-GA-221-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Accounting		Faculty of Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>As businesses expand, the complexity of managing and reporting financial information across multiple subsidiaries and countries increases dramatically. Group accounting is crucial for companies operating on a large scale, as it involves consolidating diverse financial data into a single, cohesive set of financial statements that reflect the financial status of the entire corporation. This module covers the necessary knowledge to prepare and interpret consolidated financial statements under the International Financial Reporting Standards (IFRS). We will discuss the basic principles of group accounting and provide in-depth knowledge of the relevant standards. Students get to know the different types of mergers, acquisitions, and investments and the accounting methods needed to inform stakeholders about these activities. Students learn why consolidated financial statements are relevant and how the consolidation process works. In addition, we cover various recent topics in group accounting, e.g., the treatment of goodwill and why regulating it is becoming increasingly difficult.</p> <p>Outline</p> <ul style="list-style-type: none"> <li>• Economic principles of group accounting</li> <li>• Scope of consolidation</li> <li>• Preliminary measures</li> <li>• Capital consolidation</li> <li>• Debt consolidation</li> <li>• Consolidation of revenues and expenses</li> <li>• At-equity consolidation</li> </ul>		
<b>Intended learning outcomes</b>		
<p>Upon completion of this module, students will be able to:</p> <ul style="list-style-type: none"> <li>• Explain the essential concepts and elements of group accounting;</li> <li>• Prepare consolidated financial statements and solve relevant consolidation issues;</li> <li>• Recognize the necessity of consolidated financial statements and critically evaluate consolidated financial statements.</li> </ul>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V (2) + Ü (2) Module taught in: English		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 to 120 minutes) Language of assessment: German and/or English creditable for bonus		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
150 h		

**Teaching cycle**

Teaching cycle: winter semester

**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module appears in**

Master's degree (1 major) Management (2018)  
 Master's degree (1 major) International Economic Policy (2018)  
 Master's degree (1 major) Econometrics (2021)  
 Master's degree (1 major) International Economic Policy (2022)  
 Master's degree (1 major) Management (2022)  
 Master's degree (1 major) Econometrics (2022)  
 exchange program Business Management and Economics (2022)