<table>
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<th>Module title</th>
<th>Abbreviation</th>
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<tr>
<td>Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)</td>
<td>12-Wipr2-F-072-m01</td>
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**Module coordinator**

holder of the Chair of Business Management and Accounting

**Module offered by**

Faculty of Business Management and Economics

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<th>ECTS</th>
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<td>5</td>
<td>numerical grade</td>
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**Duration**

1 semester

**Module level**

undergraduate

**Contents**

Outline of syllabus:

1. Fundamentals of group accounting
2. Legal obligations for group accounts
3. Consolidated companies
4. Capital consolidation
5. Debt consolidation
6. Consolidation of intercompany results
7. Consolidation of income and expenses
8. Equity method
9. Selected problems

**Reading:**

Baetge/Kirsch/Thiele: Konzernbilanzen, Düsseldorf. (most recent edition)

**Intended learning outcomes**

After finishing this module "Konzernrechnungslegung nach HGB und IFRS", the students will be able

(i) to present the purposes of group accounting;
(ii) to identify and interpret central legal rules;
(iii) to apply consolidation methods on problems of moderate difficulty (in terms of capital, debt, interim results, expenses and income) and preparing the necessary entries for the group accounts;
(iv) to name central differences for group accounts according to the German Commercial Code (HGB) and IFRS and give reasons for the differences.

**Courses**

V + Ü (no information on SWS (weekly contact hours) and course language available)

**Method of assessment**

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 150. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

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

**Module appears in**

Bachelor' degree (1 major) Business Management and Economics (2007)