**Module title**  
Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)

**Abbreviation**  
12-Wipr2-F-152-m01

**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>Method of grading</th>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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**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** (type, number of weekly contact hours, language — if other than German)

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**Method of assessment** (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 minutes)  
Language of assessment: German and/or English

**Allocation of places**  
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**Additional information**  
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**Referred to in LPO I** (examination regulations for teaching-degree programmes)

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**Module appears in**

Bachelor' degree (1 major) Business Management and Economics (2015)  
Bachelor' degree (1 major) Economathematics (2015)  
Bachelor' degree (1 major) Business Information Systems (2015)
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