

Module title		Abbreviation
Financial Accounting and Auditing 2 - Consolidated Financial Statements (German GAAP, IFRS)		12-Wipr2-F-152-mo1
Module coordinator		Module offered by
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	undergraduate	--
Contents		
<p>Outline of syllabus:</p> <ol style="list-style-type: none"> 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 <p>Reading: Baetge/Kirsch/Thiele: Konzernbilanzen, Düsseldorf. (most recent edition)</p>		
Intended learning outcomes		
<p>After finishing this module "Konzernrechnungslegung nach HGB und IFRS", the students will be able</p> <p>(i) to present the purposes of group accounting;</p> <p>(ii) to identify and interpret central legal rules;</p> <p>(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;</p> <p>(iv) to name central differences for group accounts according to the German Commercial Code (HGB) and IFRS and give reasons for the differences.</p>		
Courses (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
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		
--		
Additional information		
--		
Referred to in LPO I (examination regulations for teaching-degree programmes)		
--		
Module appears in		
<p>Bachelor' degree (1 major) Business Management and Economics (2015)</p> <p>Bachelor' degree (1 major) Economathematics (2015)</p> <p>Bachelor' degree (1 major) Business Information Systems (2015)</p>		

Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2015)
Master's degree (1 major) China Business and Economics (2016)
Bachelor' degree (1 major) Business Information Systems (2016)
Bachelor' degree (1 major) Economathematics (2017)
Master's degree (1 major) China Business and Economics (2019)
Bachelor' degree (1 major) Business Information Systems (2019)
Bachelor' degree (1 major) Business Management and Economics (2019)
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019)
Bachelor' degree (1 major) Business Information Systems (2020)