

<b>Module title</b>		<b>Abbreviation</b>
International Accounting		12-Wipr2-F-232-mo1
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Accounting		Faculty of Business 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	undergraduate	--
<b>Contents</b>		
<p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Fundamentals of group accounting</li> <li>2. Legal obligations for group accounts</li> <li>3. Consolidated companies</li> <li>4. Capital consolidation</li> <li>5. Debt consolidation</li> <li>6. Consolidation of intercompany results</li> <li>7. Consolidation of income and expenses</li> <li>8. Equity method</li> <li>9. Selected problems</li> </ol> <p>Reading: Baetge/Kirsch/Thiele: Konzernbilanzen, Düsseldorf. (most recent edition)</p>		
<b>Intended learning outcomes</b>		
<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>		
<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)		
a) written examination (approx. 60 minutes) or b) term paper (approx. 10 pages) Language of assessment: English		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
150 h		
<b>Teaching cycle</b>		
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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 Information Systems (2023)

Bachelor' degree (1 major) Economathematics (2023)

Bachelor' degree (1 major) Business Management and Economics (2023)

Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2023)