

2019.HS

Module Name: Consolidated Financial Statements	
Module Code	w.BA.XX.2CFS.XX
Module Description	Students apply the basic principles of financial accounting by means of complex questions and problems. They establish a link between insights and greater correlation. They produce actively consolidated financial statements and assess these by applying the framework which was developed. Students understand current norms and guidelines and can apply them to practical situations.
Program and Specialization	Business Administration - Accounting, Controlling, Auditing
Legal Framework	Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009
Module Category	Module Type: Compulsory
	Program Phase: Main Study Period
ECTS	6
Organizational Unit	W Institut für Financial Management
Module Coordinator	Oliver Vögele (voeg)
Deputy Module Coordinator	Jean-Marc Huber (hubj)
Prerequisite Knowledge	Successful completion of the assessment
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance Methodological Competence § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication § Teamwork & Conflict Management § Intercultural Insight & Ability to Change Perspective Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change
Module Learning Objectives	Students... § understand the character and aims of modern consolidation accounting § can consolidate financial statements, income statements, and cash flow statements § are able to handle goodwill assets and can apply them in accordance with rules and standards § interpret consolidated accounts of listed companies in different branches § can approach implementation concepts in a holistic way and link them to other problem areas
Module Content	§ Principles of consolidated financial statements § Selected topics: Accounting for CI, NCI, equity accounting, profit elimination, cashflow statements § Goodwill accounting & purchase price allocation § Consolidated financial statement analysis
Links to other modules	The content of this module is linked to the following module: w.BA.XX.2FinAcc.XX

Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Literature Review § Discussion § Simulation(s)	Social Settings Used:		
		§ Individual Work § Pair Work		
Digital Resources	§ Practice and Application Exercises (with Key) § Case Studies (with Key)			
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
Large Class	28 h	20 h		
Small Class	28 h	20 h		
Group Instruction	-	-		
Practical Work	-	-		
Seminar	-	-		
Total	56 h	40 h	84 h	
Performance Assessment				
End-of-module exam	Form	Length (min.)	Weighting	
Written exam	Open book	60	100.00 %	
Permitted Resources	Free choice of calculator	With dictionary		
	Others	Assessment	Length (min.)	Weighting
	-	-	-	-
Classroom Attendance Requirement	-			
Language of Instruction/Examination	English			
Compulsory Reading	Meyer, C. (2009). Consolidated Financial Statements. Schriftenreihe der Treuhand-Kammer, Band 181. ISBN 978-3-908159-75-9.			
Recommended Reading	-			
Comments	-			