

Valid for 2021.FS

Module Name: Advanced Consolidated Financial Statements	
Module Code	w.MA.XX.AFS-M5.16HS
Module Description	Students acquire a deeper understanding of consolidated statements. They are able to deal with complex, consolidation-related questions, requirements, and problems, and they recognize how they fit into a higher-level context. In evaluating and interpreting matters, they take into account currently valid accounting and reporting standards, in particular IAS/IFRS and Swiss GAAP FER.
Program and Specialization	Accounting and Controlling
Legal Framework	Academic Regulations MSc in Accounting and Controlling dated 10.12.2015, Appendix to the Academic Regulations for the degree program in Accounting and Controlling, first adopted on 26.01.2016
Module Category	Module Type: Compulsory
ECTS	6
Organizational Unit	W Institut für Financial Management (IFI)
Module Coordinator	Jean-Marc Huber (hubj)
Deputy Module Coordinator	Gabriela Nagel (nail)
Prerequisite Knowledge	Financial reporting at a Master's level
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 fundamental differences between a consolidation with and without a holding of 100%. § Understand the concept and the application of deferred income taxes in consolidated statements. § Are familiar with the characteristics of the various methods used to consolidate multi-level corporations. § Have, in the context of transitional consolidation, in-depth knowledge of the procedures to change the amount of holding. § Learn to deal with goodwill in initial and subsequent consolidation using various methods and are able to interpret them. § Are able to recognize and apply the prerequisites and techniques of quota and equity consolidation. § Are able to answer conceptual questions about foreign currency translation and apply different methods. § Can apply the various consolidation methods for the consolidation of multi-level corporations. § Can apply the necessary techniques in the case of a change in the equity ratio in consolidated financial statements. § Are enabled to report the sale of a subsidiary in consolidated financial statements. § Apply the knowledge they have acquired in the context of case studies

	§ Are able to interpret procedures and results within the framework of the current accounting and reporting standards. § Are enabled to apply the techniques they have learned to other, unknown situations and circumstances.		
Module Content	§ Consolidation with a 100% holding § Consolidation without a 100% holding § Goodwill accounting § Consolidation and equity accounting § Deferred income taxes § Foreign currency translation (advanced) § Multi-level corporations § Changing the amount of holding § Deconsolidation § Consolidation technique applied to case studies § Business combinations		
Links to other modules	The content of this module is linked to the following modules: w.MA.XX.CFFM-M7.17HS w.MA.XX.FR-M1.16HS		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review	Social Settings Used: -	
Digital Resources	§ Reader § Case Studies (with Key)		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Lecture	80 h	30 h	
Excercise	-	-	
Project Work	-	-	
Seminar	-	-	
Total	80 h	30 h	70 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
-	-	-	-
Students are not allowed to revise and resubmit performance assessment tasks.			
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	§ Meyer, C. (2016). Konzernrechnung. Aussagekräftige konsolidierte Abschlüsse unter Beachtung nationaler und internationaler Accountingstandards. 2nd edition. Zurich: EXPERTsuisse. ISBN 978-3-033-05475-2. § 2021 IFRS (Blue Book) IFRS Standards—Required 1 January 2021. ISBN 978-1-911629-82-5 § Swiss GAAP FER Brochure, Status 1 January 2020. ISBN 978-3-286-30275-4		
Recommended Reading	§ Pellens, B., Fülbier, R., Gassen, J. & Sellhorn, T. (2017). Internationale Rechnungslegung. 10th edition. Stuttgart. ISBN 978-3791036618.		
Comments	-		