

Valid from 2025.FS

| Module description: Consolidated Financial Statements | | |
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| Module Code | w.BA.XX.2CFS.XX | |
| ECTS Credits | 6 | |
| Language of Instruction/Examination | English | |
| 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. | |
| Organizational Unit | Institut für Financial Management (IFI) | |
| Module Coordinator | Andreas Buchs | |
| Deputy Module Coordinator | Jean-Marc Huber | |
| Program and Specialization | <ul style="list-style-type: none"> Business Administration - Specialization in Accounting, Controlling, Auditing | |
| Legal Framework | Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied Law, first adopted on 12.05.2009 | |
| Module Category | Module Type Compulsory | Program Phase Main Study Period |
| Prerequisite Knowledge | Successful completion of the assessment | |
| Contribution to Program Learning Objectives (by the concerned Module) | <ul style="list-style-type: none"> Professional Competence Methodological Competence Social Competence Self-Competence | |
| Contribution to Program Learning Objectives | <p>Professional Competence</p> <ul style="list-style-type: none"> 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 <p>Methodological Competence</p> <ul style="list-style-type: none"> Problem-Solving & Critical Thinking Scientific Methodology Work Methods, Techniques, and Procedures Information Literacy Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> Written Communication Oral Communication Teamwork & Conflict Management Intercultural Insight & Ability to Change Perspective <p>Self-Competence</p> <ul style="list-style-type: none"> Self-Management & Self-Reflection Ethical & Social Responsibility Learning & Change | |
| Module Learning Objectives | <p>Students...</p> <ul style="list-style-type: none"> 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 can interpret consolidated accounts of listed companies in different branches can approach implementation concepts in a holistic way and link them to other problem areas | |

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| Module Content | <ul style="list-style-type: none">Principles of consolidated financial statementsSelected topics: Accounting for CI, NCI, equity accounting, profit elimination, cashflow statementsGoodwill accounting & purchase price allocationConsolidated financial statement analysis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Links to other modules | This module is linked to the following modules: <ul style="list-style-type: none">w.BA.XX.2FinAcc.XX | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Digital Learning Resources | <ul style="list-style-type: none">Practice and Application Exercises (with Key)Case Studies (with Key) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Methods of Instruction | <ul style="list-style-type: none">Case StudiesApplication TasksLectureInteractive InstructionLiterature ReviewExercises | | Social Settings Used: <ul style="list-style-type: none">Individual WorkPair Work | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Type of Instruction | <table><tr><td></td><td>Classroom Instruction</td><td>Guided Self-Study</td><td colspan="2">Autonomous Self-Study</td></tr><tr><td>Large Class</td><td>28 h</td><td>20 h</td><td colspan="2"></td></tr><tr><td>Small Class</td><td>28 h</td><td>20 h</td><td colspan="2"></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Total</td><td>56 h</td><td>40 h</td><td colspan="2">84 h</td></tr></table> | | | | | 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 | |
| | 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 | <table><tr><td colspan="2">End-of-module exam</td><td>Form</td><td>Length (min.)</td><td>Weighting</td></tr><tr><td colspan="2">Written exam</td><td>open book</td><td>60</td><td>100.00</td></tr><tr><td colspan="2">Permitted Resources</td><td>Free choice calculator</td><td colspan="2">With dictionary</td></tr><tr><td colspan="5"></td></tr><tr><td>Others</td><td>Assessment</td><td>Format</td><td>Length (min.)</td><td>Weighting</td></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table> | | | | End-of-module exam | | Form | Length (min.) | Weighting | Written exam | | open book | 60 | 100.00 | Permitted Resources | | Free choice calculator | With dictionary | | | | | | | Others | Assessment | Format | Length (min.) | Weighting | - | - | - | - | - | | | | | |
| End-of-module exam | | Form | Length (min.) | Weighting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Written exam | | open book | 60 | 100.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Permitted Resources | | Free choice calculator | With dictionary | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Others | Assessment | Format | Length (min.) | Weighting | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Classroom Attendance Requirement | None | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Compulsory Reading | <ul style="list-style-type: none">Meyer, C. (2009). Consolidated Financial Statements. Schriftenreihe der Treuhand-Kammer, Band 181. ISBN 978-3-908159-75-9. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Recommended Reading | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |