

Module description: Consolidated Financial Statements		
Module Code	w.BA.XX.3CFS-FM.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, establishing a link between insights and greater correlation. They produce actively consolidated financial statements and assess these by applying the developed framework. Students also 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 Financial Management 	
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 	

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Module Learning Objectives	Students... <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.																																							
Module Content	<ul style="list-style-type: none">• 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	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">• Application Tasks• Exercises• Interactive Instruction• Literature Review• Case Studies• Lecture			Social Settings Used: <ul style="list-style-type: none">• Pair Work• Individual 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	
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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																																								