

Valid from 2025.FS

| Module description: Advanced Consolidated Financial Statements | |
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| Module Code | w.MA.XX.AFS-M5.16HS |
| ECTS Credits | 6 |
| Language of Instruction/Examination | German |
| 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. |
| Organizational Unit | Institut für Financial Management (IFI) |
| Module Coordinator | Ursina Hüppin |
| Deputy Module Coordinator | Jean-Marc Huber |
| Program and Specialization | <ul style="list-style-type: none"> 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 |
| Prerequisite Knowledge | Financial reporting at a Master's level |
| 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 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. | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Module Content | <ul style="list-style-type: none">• 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 | This module is linked to the following modules: <ul style="list-style-type: none">• w.MA.XX.CFFM-M7.17HS• w.MA.XX.FR-M1.16HS | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Digital Learning Resources | <ul style="list-style-type: none">• Reader• Case Studies (with Key) | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Methods of Instruction | <ul style="list-style-type: none">• Exercises• Case Studies• Literature Review• Lecture• Interactive Instruction | Social Settings Used: | | | | | | | | | | | | | | | | | | | | | | | | | |
| Type of Instruction | <table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th>Autonomous Self-Study</th></tr><tr><td>Lecture</td><td>80 h</td><td>30 h</td><td></td></tr><tr><td>Excercise</td><td>-</td><td>-</td><td></td></tr><tr><td>Project Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Total</td><td>80 h</td><td>30 h</td><td>70 h</td></tr></table> | | | | Classroom Instruction | Guided Self-Study | Autonomous Self-Study | Lecture | 80 h | 30 h | | Excercise | - | - | | Project Work | - | - | | Seminar | - | - | | Total | 80 h | 30 h | 70 h |
| | Classroom Instruction | Guided Self-Study | Autonomous Self-Study | | | | | | | | | | | | | | | | | | | | | | | | |
| Lecture | 80 h | 30 h | | | | | | | | | | | | | | | | | | | | | | | | | |
| Excercise | - | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| Project Work | - | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| Seminar | - | - | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 80 h | 30 h | 70 h | | | | | | | | | | | | | | | | | | | | | | | | |

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| Performance Assessment | 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">• International Financial Reporting Standards (Blue Book)• Swiss GAAP FER Brochure• Meyer, C. (2016). Konzernrechnung. Aussagekräftige konsolidierte Abschlüsse unter Beachtung nationaler und internationaler Accountingstandards. 2nd edition. Zurich: EXPERTsuisse. ISBN 978-3-033-05475-2. | | | | |
| Recommended Reading | <ul style="list-style-type: none">• Pellens, B., Fülbier, R., Gassen, J. & Sellhorn, T. (2021). Internationale Rechnungslegung. 11th edition. Stuttgart: Schäffer-Poeschel Verlag. ISBN 978-3-7910-5156-7. | | | | |
| Comments | | | | | |