



Module:

Specialisation: Accounting / Controlling

Course:

**Group Accounting in conformity with IFRS /
Analysis of Consolidated Financial Statements (IFRS)**

Professor in charge:

Prof. Dr. Wilhelm Schneider

Lecturers:

Prof. Dr. Wilhelm Schneider

Target Group:

4th / 5th semesters

Scope:

4 semester periods per week

ECTS- Points:

arithmetical 6 of the Specialisation's 18 as a whole

Prerequisites:

Students will need a sound knowledge of accounting techniques and of corporate financial accounting according to the German Commercial Code (HGB).

Objectives:

Students should

- be aware of the fundamentals of group accounting according to the International Financial Reporting Standards (IFRS) and the main differences regarding to the HGB.
- analyse the different accounting principles (HGB/IFRS) regarding to the inherent accounting options and judge their implications concerning financial statement analysis.
- prepare group accounts by consolidating accounts and eliminating intercompany transactions.
- analyse group accounts according to IFRS by modifying financial statements up to their needs, splitting up the result of the year and applying ratio analysis.
- evaluate the economic situation of analysed companies without assistance.

Literature:

- Baetge, J., Kirsch, H.–J., Thiele, S.: Bilanzen, 11. Auflage, Düsseldorf 2011
- Baetge, J. / Kirsch, H.-J. / Thiele, S.: Konzernbilanzen, 9. Aufl., Düsseldorf 2011
- Coenenberg, A. G.: Jahresabschluss und Jahresabschlussanalyse, 21. Aufl., Stuttgart 2009
- Schneider, Bettina, Schneider, Wilhelm: Jahresabschluss und Jahresabschlussanalyse, 4. Auflage, Göttingen 2009

Contents:

1. Accounting in conformity with International Financial Reporting Standards (IFRS)
2. Group Accounting according to International Financial Reporting Standards (IFRS)
3. Analysis of Consolidated Financial statements (IFRS)

Teaching Methods:

interactive lecture, case work, case studies, self study

Examination:

for the Specialisation as a whole (18 Credits):
written exam (75%), assignment (25%)

Language:

German