



**Subject:**

Module „Functional Strategies (2)“

**Course:**

Functional Strategies VI: Group Accounting and Analysis

<b>Professor in charge:</b>	Prof. Dr. Wilhelm Schneider
<b>Target group:</b>	3. semester
<b>Lectures:</b>	3 swh /4 Credits
<b>Prerequisites</b>	Students will need basic understanding of accounting techniques and fundamentals of corporate financial accounting according to the German Commercial Code (HGB).
<b>Aims:</b>	Students should <ul style="list-style-type: none"><li>• be aware of the fundamentals of group accounting according to the International Financial Reporting Standards (IFRS) and the main differences regarding to the HGB.</li><li>• analyse the different accounting principles (HGB/IFRS) regarding to the inherent accounting options and judge their implications concerning financial statement analysis.</li><li>• 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.</li><li>• evaluate the economic situation of analysed companies without assistance.</li></ul>
<b>Contents:</b>	<ol style="list-style-type: none"><li>1. Group Accounting</li><li>2. Accounting according to International Financial Reporting Standards (IFRS)</li><li>3. Financial statement analysis</li></ol>
<b>Methods:</b>	interactive lecture, cases; case study “Volkswagen”, self study
<b>Examination:</b>	written exam
<b>Literature</b>	<ul style="list-style-type: none"><li>• Baetge, J., Kirsch, H.-J., Thiele, S.: Bilanzen, 10. Auflage, Düsseldorf 2009</li><li>• Baetge, J. / Kirsch, H.-J. / Thiele, S.: Konzernbilanzen, 8. Aufl., Düsseldorf 2009</li><li>• Coenenberg, A. G.: Jahresabschluss und Jahresabschluss-analyse, 21. Aufl., Stuttgart 2009</li><li>• Schneider, Bettina, Schneider, Wilhelm: Jahresabschluss und Jahresabschlussanalyse, 4. Auflage, Göttingen 2009</li></ul>
<b>Language:</b>	German / Deutsch



**Case Studies:** about 10 cases, case study "Volkswagen"