Module label: Corporate Financial Statements
Module code: wir833
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- Master of Education Programme (Vocational and Business Education) Economics and Business Administration > Mastermodule
- Master's Programme Business Administration, Economics and Law > Schwerpunkt "Auditing, Finance, Taxation" (AFT)
- Master's Programme Business Informatics > Module der Wirtschafts- und Rechtswissenschaften (Master)

Contact person:
Module responsibility
- Remmer Sassen

Entry requirements:
- Authorized examiners
  - Die im Modul Lehrenden

Skills to be acquired in this module:
The aim of the course is to provide students with consolidated financial statements according to international accounting standards (IFRS and US-GAAP).

Module contents:
- the need for consolidation
- scope of consolidation
- consolidation of financial statements
- elimination of intercompany profits
- equity method
- presentation of financial position, performance and cash flow of a group
- paper discussion on current and special issues

Reader's advisory:
Revsine, Laurence et al., Financial Reporting and Analysis, latest version.

Links:
www.fk2.uni-oldenburg.de/InstBWL/Rewe/

Languages of instruction: German, English
Duration (semesters): 1 Semester
Module frequency: jährlich
Module capacity: unlimited
Modullevel: SPM (Schwerpunktmodul)
Modulart: Wahlpflicht

Lern-/Lehrform / Type of program
Vorkenntnisse / Previous knowledge

Examination:
Final exam of module:
Time of examination: differ according to type of examination

Type of examination:
- term paper
- seminar paper and presentation
- written exam
- oral exam
- portfolio
- project paper

Course type:
Comment: SWS
Frequency: Workload attendance
Lecture: 2.00 28 h
Exercises: 2.00 28 h
Total time of attendance for the module: 56 h