Corporation Financial Statements

**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**
  - Kerstin Lopatta

**Entry requirements**

**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**


**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

**Examination**

- **Final exam of module**: differ according to type of examination

**Course type**

- **Lecture**: 2.00 SWS
- **Exercises**: 2.00 SWS

**Total time of attendance for the module**: 56 h