wir833 - Corporate 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
- Authorized examiners: Die im Modul Lehrenden

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

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 or seminar paper and presentation or written exam or oral exam or portfolio or project paper

Course type:
- Lecture: 2.00 SWS
- Exercises: 2.00 SWS

Total time of attendance for the module: 56 h