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

Modul level

SPM (Schwerpunktmodul)

Modulart

Wahlpflicht

Course type

Lecture 2.00
Exercises 2.00

Total time of attendance for the module

56 h