wir833 - Corporate Financial Statements

<table>
<thead>
<tr>
<th>Module label</th>
<th>Corporate Financial Statements</th>
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<tbody>
<tr>
<td>Module code</td>
<td>wir833</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<tr>
<td>Workload</td>
<td>180 h</td>
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**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**
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

**Vorkenntnisse / Previous knowledge**

**Examination**
- 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, Frequency: 28 h, Workload attendance: 28 h
- Exercises: 2.00 SWS, Frequency: 28 h, Workload attendance: 28 h

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