

Module: ACC 632 Group Accounting in Practice**Contents:**

The course complements the fundamentals of group accounting by elements which are relevant in accounting practice. First, accounting after change of legal form is presented and discussed. Accounting in case of mergers is focused on. Then, specific questions relating to the consolidation according to German GAAP, German Tax Regulations and IFRS such as deferred taxes or goodwill impairment test are emphasized. The course is enriched by discussions on the latest changes in accounting regulations with respect to consolidated financial statements.

Learning outcomes:

Students learn to see consolidation from a company law perspective and are able to evaluate consolidation from a normative point of view. Furthermore, students are able to compare and evaluate accounting regulations, especially with respect to subsequent measurement of goodwill.

Prerequisites:

Formal: ACC 530 or (ACC 5XX and ACC 5XX), not taken ACC 513

Recommended: -

Obligatory registration: no

Further Information on registration: -

Courses	Hours per week	Self-study
Lecture	2	9
ECTS in total		4
Form of assessment	Written exam (45 minutes) or oral exam	
Preliminary course work	-	
Performing lecturer	Prof. Dr. Peter Oser	
Examiner	Prof. Dr. Peter Oser	
Duration of module	1 semester	
Offering	Fall semester and Spring semester	
Language	German	
Program-specific educational goals	CG 1	
Grade	graded	
Range of application	M.Sc. MMM, M.Sc. Bus. Edu., M.Sc. Bus. Inf., M.Sc. Econ., LL.M., M.A. K&W	