

**040050 VK****IM/KFK EUR: Group Accounting**

<b>Sessions</b>	Kick-off meeting	We	05.03.14	14:00-15:30	HS 7
	Framework #1	We	19.03.14	14:00-15:30	HS 7
	Framework #2	We	26.03.14	14:00-15:30	HS 7
	Framework #3	We	02.04.14	14:00-15:30	HS 7
	Framework #4	We	09.04.14	14:00-15:30	HS 7
	Framework #5	We	30.04.14	14:00-15:30	HS 7
	Mid-term test	We	07.05.14	14:00-15:30	HS 7
	Application #1	We	14.05.14	14:00-15:30	HS 7
	Application #2	We	21.05.14	14:00-15:30	HS 7
	Application #3	We	28.05.14	14:00-15:30	HS 7
	Application #4	We	04.06.14	14:00-15:30	HS 7
	Application #5	We	11.06.14	14:00-15:30	HS 7
	Application #6	We	18.06.14	14:00-15:30	HS 7
	Final test	We	25.06.13	14:00-15:30	HS 7

Number of hours per week: 2 (4 ECTS, i. e. approx. 100 working hours)

Language: English

**Audience:**

The course is part of the Module “International Accounting” and can be used for bachelor or master studies.

**Contents:**

Basics of group accounting (definition and kinds of groups, legal obligation and basis of consolidation), consolidation methods (full consolidation, proportional consolidation, equity consolidation) and consolidation steps (capital consolidation, consolidation of intra-group receivables/liabilities, consolidation of intra-group revenues/expenses, elimination of intra-group profits/losses). The course is based on the regulations of the Austrian Enterprise Code (“UGB”). The underlying principles of accounting for non-consolidated financial statements under these regulations are addressed throughout the course (especially for exchange students).

**Materials:**

*Baumüller, Josef / Michalski-Karl, Regina*: Konzernrechnungslegung / Group Accounting. Bilingual lecture notes (both German and English) for the course available at Facultas (Oskar-Morgenstern-Platz). Further materials for the course will be distributed to the students during classes and via Moodle.

**Assessment:**

Two written tests: mid-term (40 %) and final (40 %); active participation during classes (20%; specified in our kick-off meeting).

**Registration:**

Via UNIVIS by assigning credit points (limited number of participants: 50 students). Precondition for the registration is the completion of the Modules “Betriebswirtschaftliches Rechnungswesen” and “Privatrecht”. Students having completed their bachelor studies at other universities and students being only co-registered at the University of Vienna have to prove that they have completed equivalent courses during their prior studies – otherwise, their participation will not be possible.

**Institut für Betriebswirtschaftslehre**

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