MODULE CODE	AC534E
MODULE TITLE	Group Accounting
CONTACT HOURS	24 hours
ACADEMIC AREA	Accounting
CREDITS	4 ECTS
MODULE DESCRIPTION	

This module develops mastery of consolidated financial reporting under IFRS, from the underlying concept of control to the preparation of a full set of group financial statements. It covers business combinations and goodwill under IFRS 3, the control model and consolidation mechanics under IFRS 10, joint arrangements under IFRS 11, the equity accounting of associates under IAS 28, and the disclosure of interests in other entities under IFRS 12, alongside the translation of foreign operations under IAS 21. Through structured case work, students learn to account for non-controlling interests, intra-group transactions, step acquisitions, and disposals, and to interpret what consolidated figures do and do not reveal about a group. These are core competencies for careers in financial reporting, transaction services, and corporate finance.