

# Vornahme der Konsolidierung, Ausgangslage

| <b>Muttergesellschaft handelsrechtlich</b> |              |                 |              |
|--|--------------|-----------------|--------------|
| <b>Aktiven</b>                             |              | <b>Passiven</b> |              |
| Barmittel                                  | <b>1'000</b> | Bank            | <b>1'000</b> |
| Beteiligung A                              | <b>2'000</b> | Schuld A        | <b>2'000</b> |
| Beteiligung B                              | <b>2'000</b> |                 |              |
| Forderung B                                | <b>1'000</b> |                 |              |
|  |              | AK/Res.         | <b>4'000</b> |
|  |              | Eigenkapital    | <b>3'000</b> |

| <b>Tochter A</b> |              |                 |              |
|------------------|--------------|-----------------|--------------|
| <b>Aktiven</b>   |              | <b>Passiven</b> |              |
| Barmittel        | <b>1'000</b> | Bank            | <b>1'000</b> |
| Maschine A       | <b>1'000</b> |                 |              |
| Land A           | <b>2'000</b> |                 |              |
| Forderung B      | <b>2'000</b> |                 |              |
| Forderung M      | <b>2'000</b> | AK/Res.         | <b>4'000</b> |
|                  |              | Eigenkapital    | <b>6'000</b> |

| <b>Tochter B</b> |              |                 |              |
|------------------|--------------|-----------------|--------------|
| <b>Aktiven</b>   |              | <b>Passiven</b> |              |
| Barmittel        | <b>1'000</b> | Bank            | <b>1'000</b> |
| Maschine B       | <b>1'000</b> | Schuld A        | <b>2'000</b> |
| Land B           | <b>2'000</b> | Schuld M        | <b>1'000</b> |
|                  |              |                 |              |
|                  |              | AK/Reserven     | <b>4'000</b> |
|                  |              | Eigenkapital    | <b>0</b>     |

# Eliminierung der konzerninternen Forderungen 1

| Muttergesellschaft handelsrechtlich |       |              |       |
|-------------------------------------|-------|--------------|-------|
| Aktiven                             |       | Passiven     |       |
| Barmittel                           | 1'000 | Bank         | 1'000 |
| Beteiligung A                       | 2'000 | Schuld A     | 2'000 |
| Beteiligung B                       | 2'000 |              |       |
| Forderung B                         | 1'000 |              |       |
|                                     |       | AK/Res.      | 4'000 |
|                                     |       | Eigenkapital | 3'000 |

| Tochter A   |       |              |       |
|-------------|-------|--------------|-------|
| Aktiven     |       | Passiven     |       |
| Barmittel   | 1'000 | Bank         | 1'000 |
| Maschine A  | 1'000 |              |       |
| Land A      | 2'000 |              |       |
| Forderung B | 2'000 |              |       |
| Forderung M | 2'000 | AK/Res.      | 2'000 |
|             |       | Eigenkapital | 6'000 |

| Tochter B  |       |              |       |
|------------|-------|--------------|-------|
| Aktiven    |       | Passiven     |       |
| Barmittel  | 1'000 | Bank         | 1'000 |
| Maschine B | 1'000 | Schuld A     | 2'000 |
| Land B     | 2'000 | Schuld M     | 1'000 |
|            |       |              |       |
|            |       | AK/Reserven  | 2'000 |
|            |       | Eigenkapital | 0     |

# Eliminierung der konzerninternen Forderungen 2

| Muttergesellschaft handelsrechtlich |       |              |       |
|-------------------------------------|-------|--------------|-------|
| Aktiven                             |       | Passiven     |       |
| Barmittel                           | 1'000 | Bank         | 1'000 |
| Beteiligung A                       | 2'000 |              |       |
| Beteiligung B                       | 2'000 |              |       |
|                                     |       |              |       |
|                                     |       | AK/Res.      | 4'000 |
|                                     |       | Eigenkapital | 3'000 |

| Tochter A  |       |              |       |
|------------|-------|--------------|-------|
| Aktiven    |       | Passiven     |       |
| Barmittel  | 1'000 | Bank         | 1'000 |
| Maschine A | 1'000 |              |       |
| Land A     | 2'000 |              |       |
|            |       |              |       |
|            |       | AK/Res.      | 2'000 |
|            |       | Eigenkapital | 6'000 |

| Tochter B  |       |              |       |
|------------|-------|--------------|-------|
| Aktiven    |       | Passiven     |       |
| Barmittel  | 1'000 | Bank         | 1'000 |
| Maschine B | 1'000 |              |       |
| Land B     | 2'000 |              |       |
|            |       |              |       |
|            |       | AK/Reserven  | 2'000 |
|            |       | Eigenkapital | 0     |

# Eliminierung der konzerninternen Beteiligungen 1

| Muttergesellschaft handelsrechtlich |       |              |       |
|-------------------------------------|-------|--------------|-------|
| Aktiven                             |       | Passiven     |       |
| Barmittel                           | 1'000 | Bank         | 1'000 |
| Beteiligung A                       | 2'000 |              |       |
| Beteiligung B                       | 2'000 |              |       |
|                                     |       |              |       |
|                                     |       | AK/Res.      | 4'000 |
|                                     |       | Eigenkapital | 3'000 |

| Tochter A  |       |              |       |
|------------|-------|--------------|-------|
| Aktiven    |       | Passiven     |       |
| Barmittel  | 1'000 | Bank         | 1'000 |
| Maschine A | 1'000 |              |       |
| Land A     | 2'000 |              |       |
|            |       |              |       |
|            |       | AK/Res.      | 2'000 |
|            |       | Eigenkapital | 6'000 |

| Tochter B  |       |              |       |
|------------|-------|--------------|-------|
| Aktiven    |       | Passiven     |       |
| Barmittel  | 1'000 | Bank         | 1'000 |
| Maschine B | 1'000 |              |       |
| Land B     | 2'000 |              |       |
|            |       |              |       |
|            |       | AK/Reserven  | 2'000 |
|            |       | Eigenkapital | 0     |

# Eliminierung der konzerninternen Beteiligungen 2

| Muttergesellschaft handelsrechtlich |       |              |       |
|-------------------------------------|-------|--------------|-------|
| Aktiven                             |       | Passiven     |       |
| Barmittel                           | 1'000 | Bank         | 1'000 |
|                                     |       |              |       |
|                                     |       |              |       |
|                                     |       | AK/Res.      | 4'000 |
|                                     |       | Eigenkapital | 3'000 |

| Tochter A  |       |          |       |
|------------|-------|----------|-------|
| Aktiven    |       | Passiven |       |
| Barmittel  | 1'000 | Bank     | 1'000 |
| Maschine A | 1'000 |          |       |
| Land A     | 2'000 |          |       |
|            |       |          |       |
|            |       |          |       |
|            |       |          |       |

| Tochter B  |       |          |       |
|------------|-------|----------|-------|
| Aktiven    |       | Passiven |       |
| Barmittel  | 1'000 | Bank     | 1'000 |
| Maschine B | 1'000 |          |       |
| Land B     | 2'000 |          |       |
|            |       |          |       |
|            |       |          |       |
|            |       |          |       |

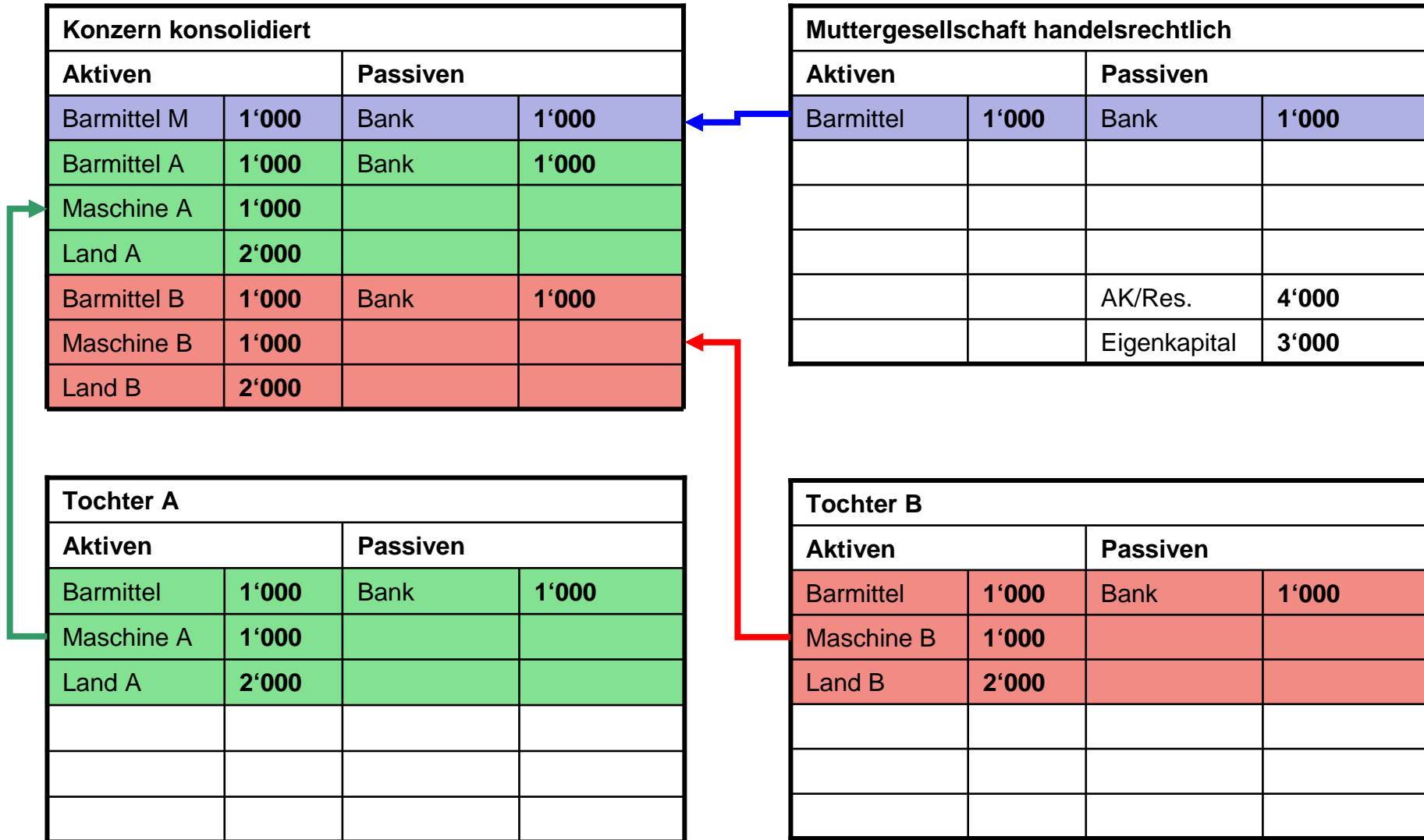
# Zusammenführung der Aktiven und Passiven in die konsolidierte Rechnung

| Konzern konsolidiert |       |          |       |
|----------------------|-------|----------|-------|
| Aktiven              |       | Passiven |       |
| Barmittel M          | 1'000 | Bank     | 1'000 |
| Barmittel A          | 1'000 | Bank     | 1'000 |
| Maschine A           | 1'000 |          |       |
| Land A               | 2'000 |          |       |
| Barmittel B          | 1'000 | Bank     | 1'000 |
| Maschine B           | 1'000 |          |       |
| Land B               | 2'000 |          |       |

| Muttergesellschaft handelsrechtlich |       |              |       |
|-------------------------------------|-------|--------------|-------|
| Aktiven                             |       | Passiven     |       |
| Barmittel                           | 1'000 | Bank         | 1'000 |
|                                     |       |              |       |
|                                     |       |              |       |
|                                     |       |              |       |
|                                     |       | AK/Res.      | 4'000 |
|                                     |       | Eigenkapital | 3'000 |

| Tochter A  |       |          |       |
|------------|-------|----------|-------|
| Aktiven    |       | Passiven |       |
| Barmittel  | 1'000 | Bank     | 1'000 |
| Maschine A | 1'000 |          |       |
| Land A     | 2'000 |          |       |
|            |       |          |       |
|            |       |          |       |
|            |       |          |       |

| Tochter B  |       |          |       |
|------------|-------|----------|-------|
| Aktiven    |       | Passiven |       |
| Barmittel  | 1'000 | Bank     | 1'000 |
| Maschine B | 1'000 |          |       |
| Land B     | 2'000 |          |       |
|            |       |          |       |
|            |       |          |       |
|            |       |          |       |



# Abschluss der Konsolidierung; Vergleich mit den Einzelbilanzen

| Konzern konsolidiert |       |              |       |
|----------------------|-------|--------------|-------|
| Aktiven              |       | Passiven     |       |
| Barmittel            | 3'000 | Bank         | 3'000 |
| Maschinen            | 2'000 |              |       |
| Land                 | 4'000 |              |       |
|                      |       | AK/Res.      | 4'000 |
|                      |       | Eigenkapital | 5'000 |

| Muttergesellschaft handelsrechtlich |       |              |       |
|-------------------------------------|-------|--------------|-------|
| Aktiven                             |       | Passiven     |       |
| Barmittel                           | 1'000 | Bank         | 1'000 |
| Beteiligung A                       | 2'000 | Schuld A     | 2'000 |
| Beteiligung B                       | 2'000 |              |       |
| Forderung B                         | 1'000 |              |       |
|                                     |       | AK/Res.      | 4'000 |
|                                     |       | Eigenkapital | 3'000 |

| Tochter A   |       |              |       |
|-------------|-------|--------------|-------|
| Aktiven     |       | Passiven     |       |
| Barmittel   | 1'000 | Bank         | 1'000 |
| Maschine A  | 1'000 |              |       |
| Land A      | 2'000 |              |       |
| Forderung B | 2'000 |              |       |
| Forderung M | 2'000 | AK/Res.      | 4'000 |
|             |       | Eigenkapital | 6'000 |

| Tochter B  |       |              |       |
|------------|-------|--------------|-------|
| Aktiven    |       | Passiven     |       |
| Barmittel  | 1'000 | Bank         | 1'000 |
| Maschine B | 1'000 | Schuld A     | 2'000 |
| Land B     | 2'000 | Schuld M     | 1'000 |
|            |       |              |       |
|            |       | AK/Reserven  | 2'000 |
|            |       | Eigenkapital | 0     |