

active since HS 2014/15

<b>Module Name: Intermediate Accounting</b>			
Module Code	w.BA.XX.1IA-IM.XX		
Degree Program and Discipline	<input type="checkbox"/> BA – General Management <input type="checkbox"/> BA – General Management - Program in English <input type="checkbox"/> BA – Banking and Finance <input type="checkbox"/> BA – Banking and Finance - Program in English <input type="checkbox"/> BA – Accounting, Controlling, Auditing <input type="checkbox"/> BA – Risk and Insurance <input type="checkbox"/> BA – Economics and Politics <input checked="" type="checkbox"/> International Management <input type="checkbox"/> Business Law <input type="checkbox"/> Business Information Technology		
Legal Framework	Academic Regulations Bachelor 09 dated by 29.01.2009 Appendix of Academic Regulations dated by 12.05.2009, last modification: 04.03.2014		
Module Category	Type of Module <input checked="" type="checkbox"/> Compulsory <input type="checkbox"/> Consolidation <input type="checkbox"/> Compulsory Elective <input type="checkbox"/> Elective	Module Level <input type="checkbox"/> Basic <input checked="" type="checkbox"/> Intermediate <input type="checkbox"/> Advanced <input type="checkbox"/> Specialized	Program Phase <input type="checkbox"/> Assessment <input checked="" type="checkbox"/> Main study program
ECTS	6		
Organizational Unit	SGL - Study Abroad		
Module Coordinator	TBD		
Deputy Module Coordinator	TBD		
Prerequisite Knowledge	Introduction to Accounting		
Relevant Program Objectives	Knowledge and understanding, Application of knowledge and understanding, Ability to make judgments, Communication skills, Self-learning skills		
Contributions to Program Objectives	<p><b>Knowledge and Understanding (High)</b></p> <ul style="list-style-type: none"> <li>Understanding the differences in management, financial and cost accounting.</li> <li>Learning and understanding the concept of cost allocation in the various costing systems.</li> <li>Understanding costing and pricing within various timespans.</li> <li>Learning the time value of money and understanding capital budgeting.</li> <li>Understanding an in-depth variance analysis.</li> </ul> <p><b>Application of Knowledge and Understanding (High)</b></p> <ul style="list-style-type: none"> <li>Constructing and allocating costs according to the various costing systems.</li> <li>Performing break-even analysis based on differing timespans.</li> <li>Perform a detailed variance analysis.</li> </ul> <p><b>Ability to Make Judgments (Medium)</b></p> <ul style="list-style-type: none"> <li>Differentiate between costing systems and recognizing their respective advantages and disadvantages.</li> <li>Perform budget analysis.</li> <li>Develop decision making skills in capital investing.</li> </ul> <p><b>Communication Skills (Medium)</b></p> <ul style="list-style-type: none"> <li>Ability to communicate the acquired knowledge.</li> </ul> <p><b>Self-Learning Skills (High)</b></p> <ul style="list-style-type: none"> <li>Ability to independently solve simple to complex management accounting problems.</li> <li>Ability to apply acquired knowledge in an accounting setting.</li> </ul>		
Primary Module Aim	Students strengthen the foundations of management accounting and learn the concepts of controlling. They are able to put the findings into a higher-level context. They recognize that management accounting is an important management tool and are able to apply their knowledge to case studies.		
Module Content	<ul style="list-style-type: none"> <li>- The accountant's role in the organization</li> <li>- An introduction to cost terms and purposes</li> <li>- Job-costing systems</li> <li>- Process-costing systems</li> <li>- Cost allocation</li> <li>- Income effects of alternative stock-costing method</li> <li>- Cost-volume-profit relationships</li> <li>- Activity-based costing</li> <li>- Pricing, target costing and customer profitability analysis</li> <li>- Capital investment decisions</li> <li>- Flexible budgets, variances and management control</li> <li>- Control systems and performance measurement</li> </ul>		

Competence-Oriented Learning Goals	<p>After completing this module, students will be able to...</p> <p><b>Knowledge and Understanding</b></p> <ul style="list-style-type: none"> <li>... differentiate management, financial and cost accounting.</li> <li>... distinguish between direct and indirect, variable and fixed costs</li> <li>... perform calculations (weighted average method, first-in, first-out method) and understand process-costing systems, also in terms of standard costs</li> <li>... explain how cost allocation functions and differentiate between budgeted versus actual allocation rates</li> <li>... compare activity-based costing and department-costing systems.</li> <li>... understand costing and pricing in the short and long run</li> <li>... understand the time value of money concept and opportunity costs in terms of capital budgeting.</li> <li>... describe and illustrate a static and flexible budget, as well as analyze variances.</li> </ul> <p><b>Application of Knowledge and Understanding</b></p> <ul style="list-style-type: none"> <li>... describe and understand the concept of costing systems, especially normal costing.</li> <li>... construct income statements according to standard absorption and variable costing.</li> <li>... calculate the breakeven point and explain the relationship between operating and net profit.</li> <li>... calculate and understand discounted cash-flow methods.</li> <li>... explain variable- and fixed overhead costs.</li> <li>... understand and calculate the return on investment and EVA method, as well as distinguish between financial and non-financial performance measures</li> </ul> <p><b>Ability to Make Judgments</b></p> <ul style="list-style-type: none"> <li>... differentiate between costing systems and recognizing their respective advantages and disadvantages.</li> <li>... perform a detailed budget analysis.</li> <li>... develop decision making skills in capital investing.</li> </ul> <p><b>Communication Skills</b></p> <ul style="list-style-type: none"> <li>... ability to communicate the acquired knowledge.</li> </ul> <p><b>Self-Learning Skills</b></p> <ul style="list-style-type: none"> <li>... ability to independently solve simple to complex management accounting problems.</li> <li>... ability to apply acquired knowledge in an accounting setting.</li> </ul>							
Links to Other Modules	<p>The module is linked to the following module(s):</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Module:</td> <td style="width: 50%;">Content:</td> </tr> <tr> <td>Introduction to Accounting</td> <td>Principles of Financial Accounting</td> </tr> </table>				Module:	Content:	Introduction to Accounting	Principles of Financial Accounting
Module:	Content:							
Introduction to Accounting	Principles of Financial Accounting							
Teaching Method(s)	<p><b>Classroom Instruction</b></p> <input type="checkbox"/> Lectures <input type="checkbox"/> Interactive instruction <input type="checkbox"/> Exercises <input type="checkbox"/> Discussion <input type="checkbox"/> Presentation <input type="checkbox"/> Group project <input type="checkbox"/> Case studies <input type="checkbox"/> Review of literature <input type="checkbox"/> Simulation(s) <input type="checkbox"/> Others:		<p><b>Guided Self-Study</b></p> <input type="checkbox"/> Individual work <input type="checkbox"/> Working with a partner <input type="checkbox"/> Group work					
Classroom Attendance Requirement	100%							
Type of Instruction	<p><b>Classroom Instruction</b> (1 x 45 min. lesson = 1 h workload)</p>	<p><b>Guided Self-Study</b> (1 x 45 min. lesson = 1 h workload)</p>	<p><b>Autonomous Self-Study</b> (1 x 45 min. lesson = 1 h workload)</p>					
Large Class	h	h	h					
Small Class	h	h	h					
Group Instruction	h	h	h					
Practical Work	h	h	h					
Seminar	h	h	h					
<b>Total</b>	<b>h</b>	<b>h</b>	<b>h</b>					
Performance Assessments	<b>Type</b>	<b>Number</b>	<b>Length (min.)</b>	<b>Type</b>				
	<input type="checkbox"/> Written exam(s)			<input type="checkbox"/> Written exam(s)				
	<input type="checkbox"/> Oral exam(s)			<input type="checkbox"/> Oral exam(s)				
	<input type="checkbox"/> Talk/oral presentation(s)			<input type="checkbox"/> Talk/oral presentation(s)				
	<input type="checkbox"/> Paper(s)			<input type="checkbox"/> Paper(s)				
	<input type="checkbox"/> Others:			<input type="checkbox"/> Others:				
	<b>Type</b>	<b>Weighting</b>		<b>Form</b>				
	Written exam(s)			<input type="checkbox"/> Open book				

		<input type="checkbox"/> Specified materials <input type="checkbox"/> Closed book
	Oral exam(s)	
	Talk/oral presentation(s)	
	Paper(s)	
	Others:	
	<b>Permitted Resources</b> acc. to the guidelines on the use of examination aids/resources ("Merkblatt Hilfsmittel SML Intranet Prüfungen/Zeugnisse") <ul style="list-style-type: none"> <li><input type="checkbox"/> Free choice of calculator</li> <li><input type="checkbox"/> Calculator supplied by ZHAW</li> <li><input type="checkbox"/> Non-programmable calculator</li> <li><input type="checkbox"/> Dictionary</li> <li><input type="checkbox"/> Others (please specify):</li> </ul>	
Language of Instruction/Examination	<input type="checkbox"/> German <input checked="" type="checkbox"/> English <input type="checkbox"/> French	
Teaching Materials	<ul style="list-style-type: none"> <li><input type="checkbox"/> Lecture slides</li> <li><input type="checkbox"/> Script</li> <li><input type="checkbox"/> Online resources</li> <li><input type="checkbox"/> Others (please specify):</li> </ul>	
Compulsory Reading	-	
Recommended Reading	-	
Comments	Study Abroad Module	