

Valid for 2021.HS

Module Name: Financial Accounting	
Module Code	w.BA.XX.2FinAcc-BL.XX
Module Description	Students understand the techniques of external accounting and are able to place the financial data they evaluate within the overall context of business administration. They deal with diverse issues of bookkeeping and data analysis, and understand the underlying accounting and reporting standards. They are able to analyze evaluations critically and draw logically correct conclusions.
Program and Specialization	Business Law
Legal Framework	Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009
Module Category	Module Type: Compulsory
	Program Phase: First-Year Studies
ECTS	6
Organizational Unit	W Institut für Financial Management (IFI)
Module Coordinator	Urs Streichenberg (strs)
Deputy Module Coordinator	Oliver Vögele (voeg)
Prerequisite Knowledge	Foundations of accounting at vocational baccalaureate level
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance Methodological Competence § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy Social Competence § Written Communication § Oral Communication Self-Competence § Self-Management & Self-Reflection § Learning & Change
Module Learning Objectives	Students... § are able to describe the fundamental principles of financial accounting from a legal and a private law perspective and look up specific cases § apply the fundamental techniques of financial accounting and deepen selected areas of accounting § analyze external annual statements of different industries and companies by established key figures and systems of key figures § can set up, explain, and evaluate cash flow statements § are able to carry out financial analysis with the help of performance figures § are able to process business cases for accounting, search for and use information (annual reports, press releases, technical articles) autonomously § are able to create and understand basic consolidation entries for the purpose of preparing consolidated financial statements § apply scientific methods § interpret the results obtained correctly and thereby assess the financial position of a company § understand the need to work in groups to achieve a particular goal § develop an ongoing willingness to engage with business administration issues independently and acquire additional relevant details autonomously § adopt different perspectives to assess problems related to financial accounting

Module Content	§ The nature and purpose of financial accounting § Accounting and reporting standards as well as the Swiss Code of Obligations § Booking techniques § Cash flow statements § Consolidated accounts § Financial analysis		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review	Social Settings Used: § Individual Work § Group Work	
Digital Resources	§ Reader § Teaching Videos § Practice and Application Exercises (with Key) § Case Studies (with Key) § Multiple Choice Tests		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	28 h	-	
Small Class	28 h	56 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	56 h	56 h	68 h
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
Written exam	Specified documentation	60	100,00 %
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary	
Others			
	Assessment	Length (min.)	Weighting
	-	-	-
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	§ Gianini, F. (2020). Finanzbuchhaltung 1. 16th edition. Zürich: SKV. ISBN 978-3-286-31386-6. or its latest edition. § Gianini, F. (2020). Finanzbuchhaltung 4. 11th edition. Zürich: SKV. ISBN 978-3-286-34591-1. or its latest edition.		
Recommended Reading	-		
Comments	The module description is based on the assumption that in the fall semester 2021 classes and exams will both take place on campus. Changes affecting the module or type of performance assessment are however possible at short notice if the situation changes due to the pandemic.		