

2019.HS

Module Name: Financial and Management Accounting	
Module Code	w.BA.XX.2FinAcc-WIN.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 know various cost accounting systems (full and partial costing) and are able to fill out a cost allocation sheet for companies in various sectors and compile and interpret an internal income statement. They acquire the ability to employ internal controlling tools effectively and thus make a valuable contribution to decision-making at the superordinate level. Students are familiar with the various methods of investment appraisal and acquire the ability to make investment decisions with the help of the net present value method.
Program and Specialization	Business Information Technology
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
Module Coordinator	Gheorghita Streiff (stif)
Deputy Module Coordinator	Gabriela Nagel (nail)
Prerequisite Knowledge	Foundations of accounting at vocational baccalaureate level
Contribution to Program Learning Goals (Affected by Module)	<ul style="list-style-type: none"> § Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence <ul style="list-style-type: none"> § 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 <ul style="list-style-type: none"> § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence <ul style="list-style-type: none"> § Oral Communication § Teamwork & Conflict Management Self-Competence <ul style="list-style-type: none"> § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change
Module Learning Objectives	Students... <ul style="list-style-type: none"> § describe the fundamental principles of financial accounting from a legal and a private law perspective and look up specific cases § are given the ability to roughly distinguish between single and consolidated accounts and transfer specific situations to one of the two types of accounts § apply the fundamental techniques of financial accounting and further develop their knowledge of selected areas of accounting § analyze external annual statements of different industries and companies using key figures § are able to do case studies on external and internal accounting by independently searching for and using information material such as annual reports, media releases, and professional articles § analyze specific financial situations using the theoretical knowledge acquired § are able to explain the differences and similarities of different financial accounting systems using examples of figures provided § are able to create full cost statements on an as-is basis as well as partial cost statements and interpret the results § develop an ongoing willingness to engage with business administration issues and acquire more advanced subject matter autonomously

	§ are able to take different points of view to assess problems of financial and management accounting		
	§ are able to make investment decisions using the net present value method		
Module Content	§ The nature and purpose of external and internal financial and management accounting § Accounting and reporting standards: law of obligations; national and international standards § Financial statements (balance sheets, income statements, cash flow statements, and notes) as important communication tools for shareholders, outside creditors, tax authorities, and other interested stakeholders § Booking techniques (double bookkeeping) § Evaluation of balance positions based on the Swiss law of obligations/law on companies limited by shares and national/international accounting standards (true and fair view principle) § Accounting for special cases at the end of the year: depreciation, value adjustments, accruals, provisions, and hidden reserves § Creation and interpretation of actual cost accounting, as well as an internal profit and loss account for different sectors § Analysis options in contribution margin accounting (break even, assortment policy, minimum turnover) § Investment decision-making using the capital value method (net present value) § Differences and similarities of different cost accounting systems		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Literature Review § Discussion § Group project	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 § Management Accounting Reader		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	28 h	-	
Small Class	28 h	32 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	56 h	32 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	-		
Language of Instruction/Examination	German		
Compulsory Reading	§ Meyer, C. (2017). <i>Finanzielles Rechnungswesen</i> . 3rd edition. Zürich: EXPERTsuisse. ISBN 978-3-033-05993-1.		
Recommended Reading	§ Gianini, F., Carlen, F. & Riniker, A. (2015). <i>Finanzbuchhaltung 1 - Praxis der Finanzbuchhaltung</i> . 14th edition. Zürich: SKV. ISBN 978-3-286-31384-2. § Trepp, G., Hauri, M. & Längin, T. (2016). <i>Betriebliches Rechnungswesen mit Controlling</i> . 6th edition. ISBN 978-3-906831-32-9. The textbook "Betriebliches Rechnungswesen mit Controlling" is not compulsory for students. Extracts will be made available for the Semester weeks 7-12 as a PDFs on Moodle.		
Comments	-		