

2019.FS

Module Name: Financial Accounting	
Module Code	w.BA.XX.2FinAcc-en.XX
Module Description	This module lays the foundation for an understanding of financial management (integrating accounting in the economic environment, as a basis for external accounting, as well as financial analysis). Students apply the knowledge in a broader context. They recognize that financial accounting must be assessed in relation to the underlying standards and be able to analyze financial statements in general. In particular, they are able to understand the current guidelines and directives and apply them to simple situations.
Program and Specialization	Business Administration - Banking and Finance (PiE)
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	Niccole Jordan (lerh)
Deputy Module Coordinator	Christine Acker (ackr)
Prerequisite Knowledge	Basic knowledge of accounting at the level of a commercial Federal Vocational Baccalaureate (M-Profile)
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 Social Competence <ul style="list-style-type: none"> § Written Communication § Oral Communication § Teamwork & Conflict Management § Intercultural Insight & Ability to Change Perspective 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 basic principles of financial accounting and are able to look up specific applied cases. § distinguish single and consolidated financial statements and transfer specific problems to the relevant financial statements. § use the basic techniques of financial accounting and strengthen selected areas of accounting. § understand the function and importance of cash flow statements and assess the meaning of these statements. § rate external financial statements of different industries and companies using established metrics and performance measurement systems. § understand the nature and purpose of auditors within the course of financial accounting and can clarify their tasks in financial accounting. § work through case studies relating to subjects of accounting and analysis; they search and use external information independently (annual reports, media releases, scientific papers). § analyze concrete economic questions based on the acquired knowledge. § apply and critically evaluate accounting regulations. § apply scientific methods.

	§ argue their point of view. § work together efficiently in groups. § critically study economic problems and independently apply further facts. § take various viewpoints of problems into consideration.		
Module Content	§ Presentation & Disclosure (Swiss Code of Obligations, Swiss GAAP FER, IFRS) § Cashflow Statements § Consolidated Financial Statements (basics) § Auditing (basics) § Financial Statement Analysis		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review § Discussion § Case study	Social Settings Used: § Individual Work § Group Work	
Digital Resources	§ Reader § Teaching Materials § Practice and Application Exercises (with Key) § Case Studies (with Key)		
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	90	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	English		
Compulsory Reading	Miller-Nobles, T., Mattison, B. & Matsumura, E. (2018). Horngren's Financial & Managerial Accounting, The Financial Chapters, Global Edition. 6th edition. Essex: Pearson. ISBN 978-1-292-23440-3.		
Recommended Reading	-		
Comments	Students who did not pass the e-tool test are not allowed to sit the exam.		