

2019.FS

Module Name: Financial Accounting			
Module Code	w.BA.XX.2FinAcc-flex.XX		
Module Description	This module lays the foundation for an understanding of financial management (integrating accounting in the business environment, basis for external financial 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 are 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	<ul style="list-style-type: none"> § Business Administration - Banking and Finance (FLEX) § Business Administration - General Management (Flex) § Business Administration - Risk and Insurance (Flex) 		
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	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Module Type: Compulsory</td> <td style="width: 50%;">Program Phase: First-Year Studies</td> </tr> </table>	Module Type: Compulsory	Program Phase: First-Year Studies
Module Type: Compulsory	Program Phase: First-Year Studies		
ECTS	6		
Organizational Unit	W Institut für Financial Management		
Module Coordinator	Dieter Meyer (meyt)		
Deputy Module Coordinator	Jean-Marc Huber (hubj)		
Prerequisite Knowledge	Basic knowledge of financial 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	<ul style="list-style-type: none"> 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 Self-Competence <ul style="list-style-type: none"> § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change 		
Module Learning Objectives	<p>Students...</p> <ul style="list-style-type: none"> § are able to describe the legal and private-law foundations of financial accounting standards and look up specific application cases. § are enabled to distinguish single and consolidated financial statements and to transfer specific problems to the relevant financial statements. § apply the basic techniques of financial accounting and strengthen selected areas in 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 scope of financial accounting and can explain their tasks in financial accounting. § are able to work through case studies relating to subjects in accounting and analysis; they are also able to search and use external information independently (annual reports, media releases, scientific papers). § analyze concrete financial questions based on the knowledge they have acquired. § apply and critically evaluate accounting standards. 		

	§ are capable of applying scientific methods. § are able to present the acquired knowledge and hold a presentation. § are able to argue a point of view. § work effectively as part of a team. § are prepared to critically deal with economic problems and independently acquire advanced knowledge. § are able to consider different points of view in evaluating financial situations.		
Module Content	§ Presentation & disclosure (Swiss Code of Obligations, Swiss GAAP FER, IFRS) § Cashflow statements § Consolidated financial statements (basics) § Auditing (basics) § Financial statement analysis § Accounting and controlling in accordance with the Swiss Code of Obligations § Approaches and methods of measurement in accordance with the Swiss Code of Obligations		
Links to other modules	The content of this module is linked to the following module: w.BA.XX.2MAcc.XX		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review § Discussion § Presentation § Group project	Social Settings Used: Group Work	
Digital Resources	Reader		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	24 h	-	
Small Class	-	64 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	24 h	64 h	92 h
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
Written exam	Open book	90	100,00%
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"		
Others			
	Assessment	Length (min.)	Weighting
E-tool on Moodle (please note the information under comments)	Grade	-	-
Classroom Attendance Requirement	-		
Language of Instruction/Examination	German		
Compulsory Reading	§ Meyer, C. (2017). Finanzielles Rechnungswesen. 3rd edition. Zürich: EXPERTsuisse. ISBN 978-3-033-05993-1.		
Recommended Reading	§ Behr, G. & Leibfried, P. (2014). Rechnungslegung. 4th edition. Zürich: Versus. ISBN 978-3-03909-160-7. § Boemle, M. & Lutz, R. (2008). Der Jahresabschluss. 5th edition. Zürich: SKV. ISBN 978-3-286-50905-4. § Expert Suisse (2014). Handbuch für Wirtschaftsprüfung, Band I und II. Zürich. ISBN 978-3-906076-14-0. § Coenenberg, A. (2016). Jahresabschluss und Jahresabschlussanalyse. 24th edition. Stuttgart: Schäffer / Poeschel. ISBN 978-3-7910-3556-7. § Carlen, F., Gianini, F. & Riniker, A. (2015). Finanzbuchhaltung 1 - Praxis der Finanzbuchhaltung. 14th edition. Zürich: Verlag SKV. ISBN 978-3-286-31384-2.		
Comments	Students who do not pass the e-tool test are deducted a full point from the end-of-module exam grade, i.e., the highest achievable grade is 5.		