

Valid for 2023.FS

Module Name: Financial Accounting			
Module Code	w.BA.XX.2FinAcc.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 their knowledge in a broader context. They recognize that financial accounting must be assessed in relation to the underlying standards and can analyze financial statements in general. In this way, they are able to understand current guidelines and directives and apply them to simple situations.		
Program and Specialization	<ul style="list-style-type: none"> § Business Administration - Specialization in Accounting, Controlling, Auditing § Business Administration - Specialization in Banking and Finance § Business Administration - Specialization in Economics and Politics § Business Administration - Specialization in General Management § Business Administration - Specialization in Risk and Insurance 		
Legal Framework	Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied 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 (IFI)		
Module Coordinator	Dieter Meyer (meyt)		
Deputy Module Coordinator	Gabriela Nagel (nail)		
Prerequisite Knowledge	Basic knowledge of accounting at the level of a commercial Federal Vocational Baccalaureate (M-Profile). (If this knowledge is not or no longer present, see "Comments" below.)		
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"> § describe the foundations of financial accounting within the framework of private law and are able to look up specific applied cases § distinguish between single and consolidated financial statements and transfer specific problems to the relevant financial statements § use the basic techniques of financial accounting and deepen their understanding of selected areas of accounting § understand the function and importance of cash flow statements and assess the meaning of these statements § evaluate external financial statements of different industries and companies using established performance figures and systems § understand the nature and purpose of auditors within financial accounting and clarify their role in financial accounting § are able to work through case studies relating to subjects in accounting and Analysis; search for and use external information independently (annual reports, media releases, scientific papers) § apply accounting rules and assess these critically 		

	§ present the knowledge they have acquired and give a short presentation § 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		
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	The content of this module is linked to the following modules: w.BA.XX.2BWL-BO.XX w.BA.XX.2CFS.XX w.BA.XX.2MAcc.XX w.BA.XX.2SteuR-ACA.XX		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review § Discussion § Presentation	Social Settings Used: Group Work	
Digital Resources	§ Reader § Teaching Videos § 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	Open book	90	100,00 %
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary	
Others			
	Assessment	Length (min.)	Weighting
E-test - a whole point will be deducted from the final grade for a 'fail'/non-attendance	Grade	45	-
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	§ Meyer, C. (2020). Finanzielles Rechnungswesen. 4th edition. Zürich: Expert Suisse. ISBN 978-3-033-07810-9. Volume 182. § PDF documents as per semester plan		
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. § Coenenberg, A. (2016). Jahresabschluss und Jahresabschlussanalyse. 24th edition. Stuttgart: Schäffer / Poeschel. ISBN 978-3-7910-3556-7. § Expertsuisse (2016). Handbuch für Wirtschaftsprüfung, Ordentliche Revision. Zürich: Schulthess. ISBN 978-3-906076-16-4. § Expertsuisse (2014). Handbuch der Wirtschaftsprüfung - Buchführung und Rechnungslegung. Zürich: Schulthess. ISBN 978-3-906076-14-0. § Carlen, F., Gianini, F. & Riniker, A. (2020). Finanzbuchhaltung I. 16th edition. Zürich: Verlag SKV AG. ISBN 978-3-286-31386-6. § Meyer, C. (2012). Betriebswirtschaftliches Rechnungswesen. 3rd edition. Zürich: Schulthess. ISBN 978-3-7255-6498-9.		
Comments	If the basic knowledge of financial accounting listed under "Prerequisites" is not or no longer present, this can be acquired or refreshed in a preliminary course offered by ZHAW. This course is offered during the summer. It is a voluntary course for which a fee is charged. For details, go to https://www.zhaw.ch/de/sml/studium/bachelor/vorbereitungskurse/		