

Valid for 2021.FS

Module Name: Management Accounting	
Module Code	w.BA.XX.2MAcc-BL.XX
Module Description	Students understand the significance of financial and internal accounting as a key management tool and integral part of financial leadership. They know the important tasks of financial management (costing and cost accounting, investment accounting, finance, business valuation) and understand the significance of weighting and evaluating interdependencies in areas of responsibility for purposes of corporate strategy.
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	Beatrice Meyer (meyb)
Deputy Module Coordinator	Oliver Vögele (voeg)
Prerequisite Knowledge	w.BA.XX.2FinAcc-BL.XX: Financial Accounting
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 § Creativity & Innovation 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	<p>Students...</p> <ul style="list-style-type: none"> § are able to specify the functions of corporate finance. § can explain the procedure of costing, investment accounting, and business valuation. § can describe key areas of responsibility in financing (equity financing and credit financing, corporate affiliations, re-organization and restructuring). § can conduct costings, investment accounting, and business valuation. § can carry out equity financing and credit financing, show corporate affiliations, and demonstrate re-organization and restructuring. § can find solutions to issues of financial and internal accounting based on suitable criteria. § can express a point of view. § can give constructive feedback. § are able to explain issues. § can understand, consolidate, and apply the theory they have learned autonomously.

Module Content	§ Financial management as part of general corporate management § Functional areas of corporate finance § Total costing and individual costing § Significance of full cost and marginal cost accounting when designing product lines and setting prices § Static procedures in investment accounting § Dynamic procedures in investment accounting § Corporate affiliations § Reorganization and restructuring § Business valuation, traditional approach § Business valuation, DCF		
Links to other modules	The content of this module is linked to the following modules: w.BA.XX.2BWL-BL.XX w.BA.XX.2FinAcc.XX w.BA.XX.2GR-BL.XX w.BA.XX.2SteuR-BL.XX		
Methods of Instruction	§ Lecture § Application Tasks § Case Studies § Exercises	Social Settings Used: § Individual Work § Pair Work	
Digital Resources	§ 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	28 h	
Small Class	28 h	56 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	56 h	84 h	40 h
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
Written exam	Closed book	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	Carlen, F., Gianini, F. & Riniker, A. (2018). Höhere Finanzbuchhaltung (Finanzbuchhaltung 3). 15th edition. Zürich: SKV. ISBN 978-3-286-34464-8.		
Recommended Reading	Boemle, M. & Stolz, C. (2010). Unternehmensfinanzierung. 1. Afl edition. Zürich: SKV. ISBN 3286500240.		
Comments	In the spring semester 2021, the module will take place online. Depending on any decisions made by the SML, it is conceivable that certain events will be held on site from mid-April. Before the start of the semester, students will receive an e-mail from their module coordinator with further details about the structure of the module. Any other changes will be announced as soon as they are decided. The end-of-module exam will, most probably, take place on campus.		