

Valid for 2024.FS

Module Name: Financial Accounting	
Module Code	w.BA.XX.3FinAcc-FLEX.XX
Module Description	This module lays the foundation for an understanding of financial management (integrating accounting in the business environment; the basis for external financial accounting and 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 can understand the current guidelines and directives and apply them to simple situations.
Program and Specialization	§ Business Administration - Specialization in Banking and Finance (FLEX) § Business Administration - Specialization in General Management (Flex)
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	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 financial accounting at the level of a commercial Federal Vocational Baccalaureate (M-Profile)
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § 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 § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy Social Competence § Written Communication § Oral Communication § Teamwork & Conflict Management Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change
Module Learning Objectives	Students... § describe the legal and private-law foundations of financial accounting standards and are able to 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, and scientific papers). § can apply and critically evaluate accounting standards. § work effectively as part of a team. § are prepared to critically deal with economic problems and independently acquire advanced knowledge.

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 modules: w.BA.XX.2BWL-BO-flex.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 § Group project	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	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"	With dictionary	
Others	Assessment	Length (min.)	Weighting
Self-test on Moodle - if passed, five points are credited toward the final module exam	Grade	45	-
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	§ Meyer, C. (2020). Finanzielles Rechnungswesen. 4th edition. Zürich: EXPERTsuisse. ISBN 978-3-033-07810-9. Volume 4.		
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. § Meyer, C. (2012). Betriebswirtschaftliches Rechnungswesen. 3rd edition. Zürich: Schulthess. ISBN 978-3-7255-6498-9.		
Comments	-		