

Valid for 2024.FS

Module Name: Management Accounting		
Module Code	w.BA.XX.3MAcc-BL.XX	
Module Description	Students understand the importance of financial and internal accounting as an important management tool and an essential component of financial management. They become familiar with the key areas of financial management (costing, operational accounting, investment accounting, financing, and company valuation), and they learn to assess the importance of the weighting and interdependencies of these areas of responsibility for a corporate strategy.	
Program and Specialization	Business Law	
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: Main Study Period
ECTS	6	
Organizational Unit	W Institut für Financial Management (IFI)	
Module Coordinator	Beatrice Meyer (meyb)	
Deputy Module Coordinator	Alexandru-Septimiu Rif (rifa)	
Prerequisite Knowledge	Knowledge of financial accounting as taught in the module "Financial Accounting" (w.BA.XX.3FinAcc-BL.XX); basic knowledge of business administration, commercial law, and economics.	
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 § Creativity & Innovation Social Competence § Written Communication § Oral Communication § Teamwork & Conflict Management § Intercultural Insight & Ability to Change Perspective Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change	
Module Learning Objectives	Students... § are able to list the main financial management issues. § are able to explain the procedures of investment appraisal and business valuation. § are able to describe the main areas of financing (equity and loan financing, corporate links, reorganization, and restructuring). § are able to can perform investment calculations and company valuations. § are able to secure equity and credit financing, understand how companies cooperate, and show reorganization and restructuring measures. § can find solutions to financial and internal accounting issues using appropriate criteria. § can voice a point of view. § can give constructive feedback. § can explain subject matter. § understand the theory being presented, study it in more detail, and apply it.	

Module Content	§ Financial management as part of business management § Financial management tasks § Total and unit costing § Significance of full and partial cost accounting for assortment and pricing management § Static methods of investment calculation § Dynamic methods of investment calculation § Business cooperation § Reorganization and restructuring § Company valuation, traditional approaches § Company valuation according to DCF		
Links to other modules	The content of this module is linked to the following modules: w.BA.XX.1BWL1-BL.XX		
	w.BA.XX.1BWL2-BL.XX		
	w.BA.XX.3FinAcc-BL.XX		
	w.BA.XX.3USteuR-BL.XX		
Methods of Instruction	§ Lecture § Application Tasks § Case Studies § Exercises	Social Settings Used: -	
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	Students do not have to buy it but are recommended to do so if they have no prior knowledge of these topics. Carlen, F., Gianini, F. & Riniker, A. (2018). Höhere Finanzbuchhaltung (Finanzbuchhaltung 3). 15th ed. Zurich: SKV. ISBN 978-3-286-34464-8. A more recent edition may also be used.		
Recommended Reading	Boemle, M. & Stolz, C. (2010). Unternehmensfinanzierung. 1st edition. Zurich: SKV. ISBN 3286500240.		
Comments	-		