

Valid for 2024.FS

<b>Module Name: Financial Accounting</b>		
Module Code	w.BA.XX.3FinAcc-BL.XX	
Module Description	The students understand the techniques of external accounting and are able to evaluate financial data in an overall business context. They deal with the diverse issues of accounting and analysis of data and understand the underlying accounting standards. They become familiar with the accounting requirements of the Swiss Code of Obligations and are able to critically analyze evaluations and draw logical conclusions from them.	
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	<b>Module Type:</b> Compulsory	<b>Program Phase:</b> First-Year Studies
ECTS	6	
Organizational Unit	W Institut für Financial Management (IFI)	
Module Coordinator	Urs Streichenberg (strs)	
Deputy Module Coordinator	Patrick Röthlisberger (roer)	
Prerequisite Knowledge	-	
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 Self-Competence § Self-Management & Self-Reflection § Learning & Change	
Module Learning Objectives	Students... § describe the legal and private law principles of financial accounting and are able to look up specific cases of application. § apply the basic techniques of financial accounting and become more familiar with selected aspects of accounting. § evaluate external annual statements in various industries and for various companies using established performance indicators and systems. § are able to prepare, explain, and establish a cash flow statement. § are able to use performance indicators to conduct a financial analysis. § are able to work on accounting case studies, find information (business reports, press releases, journal articles) by themselves, and use them appropriately. § apply scientific methods. § correctly interpret the results achieved and are, therefore, able to assess the financial situation of a company. § are able to prepare and understand basic consolidation entries for the purpose of preparing a consolidated financial statement. § understand how to work well in a team and achieve its goals. § develop a readiness to continue to explore new aspects of business administration and acquire more knowledge independently. § consider different perspectives on the assessment of problems from financial accounting.	

Module Content	§ Nature and purpose of financial accounting § Accounting standards and the Swiss Code of Obligations § Accounting techniques § Cash flow statements § Consolidated statements § Financial analysis		
Links to other modules	The content of this module is linked to the following module: w.BA.XX.3MAcc-BL.XX		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review	<b>Social Settings Used:</b> § Individual Work § Group Work	
Digital Resources	§ Reader § Teaching Videos § Practice and Application Exercises (with Key) § Case Studies (with Key) § Multiple Choice Tests		
Type of Instruction	<b>Classroom Instruction</b>	<b>Guided Self-Study</b>	<b>Autonomous Self-Study</b>
Large Class	28 h	-	
Small Class	28 h	56 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
<b>Total</b>	<b>56 h</b>	<b>56 h</b>	<b>68 h</b>
Performance Assessment			
<b>End-of-module exam</b>	<b>Form</b>	<b>Length (min.)</b>	<b>Weighting</b>
Written exam	Specified documentation	60	100,00 %
<b>Permitted Resources</b>	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary	
<b>Others</b>	<b>Assessment</b>	<b>Length (min.)</b>	<b>Weighting</b>
-	-	-	-
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	§ Gianini, F. (2022). Finanzbuchhaltung 1. 17th edition. Zurich: SKV. ISBN 978-3-286-31387-3 § Gianini, F. (2023). Finanzbuchhaltung 4. 12th edition. Zurich: SKV. ISBN 978-3-286-34592-8		
Recommended Reading	-		
Comments	-		