

Valid from 2025.FS

Module description: Management Accounting		
Module Code	w.BA.XX.2MAcc-BL.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
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.	
Organizational Unit	Institut für Financial Management (IFI)	
Module Coordinator	Beatrice Meyer	
Deputy Module Coordinator	Oliver Vögele	
Program and Specialization	<ul style="list-style-type: none"> <li>• Business Law</li> </ul>	
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
Prerequisite Knowledge	w.BA.XX.2FinAcc-BL.XX: Financial Accounting	
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> <li>• Professional Competence</li> <li>• Methodological Competence</li> <li>• Social Competence</li> <li>• Self-Competence</li> </ul>	
Contribution to Program Learning Objectives	<p><b>Professional Competence</b></p> <ul style="list-style-type: none"> <li>• Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>• Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>• Evaluate Content of Theoretical and Practical Relevance</li> </ul> <p><b>Methodological Competence</b></p> <ul style="list-style-type: none"> <li>• Problem-Solving &amp; Critical Thinking</li> <li>• Scientific Methodology</li> <li>• Work Methods, Techniques, and Procedures</li> <li>• Information Literacy</li> <li>• Creativity &amp; Innovation</li> </ul> <p><b>Social Competence</b></p> <ul style="list-style-type: none"> <li>• Written Communication</li> <li>• Oral Communication</li> <li>• Teamwork &amp; Conflict Management</li> <li>• Intercultural Insight &amp; Ability to Change Perspective</li> </ul> <p><b>Self-Competence</b></p> <ul style="list-style-type: none"> <li>• Self-Management &amp; Self-Reflection</li> <li>• Ethical &amp; Social Responsibility</li> <li>• Learning &amp; Change</li> </ul>	

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Module Learning Objectives	Students... <ul style="list-style-type: none"><li>• are able to specify the functions of corporate finance.</li><li>• can explain the procedure of costing, investment accounting, and business valuation.</li><li>• can describe key areas of responsibility in financing (equity financing and credit financing, corporate affiliations, re-organization and restructuring).</li><li>• can conduct costings, investment accounting, and business valuation.</li><li>• can carry out equity financing and credit financing, show corporate affiliations, and demonstrate re-organization and restructuring.</li><li>• can find solutions to issues of financial and internal accounting based on suitable criteria.</li><li>• can express a point of view.</li><li>• can give constructive feedback.</li><li>• are able to explain issues.</li><li>• can understand, consolidate, and apply the theory they have learned autonomously.</li></ul>																																															
Module Content	<ul style="list-style-type: none"><li>• Financial management as part of general corporate management</li><li>• Functional areas of corporate finance</li><li>• Total costing and individual costing</li><li>• Significance of full cost and marginal cost accounting when designing product lines and setting prices</li><li>• Static procedures in investment accounting</li><li>• Dynamic procedures in investment accounting</li><li>• Corporate affiliations</li><li>• Reorganization and restructuring</li><li>• Business valuation, traditional approach</li><li>• Business valuation, DCF</li></ul>																																															
Links to other modules	This module is linked to the following modules: <ul style="list-style-type: none"><li>• w.BA.XX.2GR-BL.XX</li><li>• w.BA.XX.2SteuR-BL.XX</li><li>• w.BA.XX.2BWL-BL.XX</li><li>• w.BA.XX.2FinAcc.XX</li></ul>																																															
Digital Learning Resources	<ul style="list-style-type: none"><li>• Practice and Application Exercises (with Key)</li><li>• Case Studies (with Key)</li></ul>																																															
Methods of Instruction	<ul style="list-style-type: none"><li>• Exercises</li><li>• Lecture</li><li>• Case Studies</li><li>• Application Tasks</li></ul>		Social Settings Used: <ul style="list-style-type: none"><li>• Individual Work</li><li>• Pair Work</li></ul>																																													
Type of Instruction	<table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th>Autonomous Self-Study</th></tr><tr><td>Lecture</td><td>-</td><td>-</td><td></td></tr><tr><td>Large Class</td><td>28 h</td><td>28 h</td><td></td></tr><tr><td>Small Class</td><td>28 h</td><td>56 h</td><td></td></tr><tr><td>Excercise</td><td>-</td><td>-</td><td></td></tr><tr><td>Project Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Total</td><td>56 h</td><td>84 h</td><td>40 h</td></tr></table>					Classroom Instruction	Guided Self-Study	Autonomous Self-Study	Lecture	-	-		Large Class	28 h	28 h		Small Class	28 h	56 h		Excercise	-	-		Project Work	-	-		Group Instruction	-	-		Seminar	-	-		Practical Work	-	-		Seminar	-	-		Total	56 h	84 h	40 h
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Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		closed book	60	100.00
	Permitted Resources		Spec. calculator acc. to leaflet "Utilities"	With dictionary	
	Others	Assessment	Format	Length (min.)	Weighting
	-	-	-	-	-
Classroom Attendance Requirement	None				
Compulsory Reading	<ul style="list-style-type: none"><li>• Carlen, F., Gianini, F. &amp; Riniker, A. (2018). Höhere Finanzbuchhaltung (Finanzbuchhaltung 3). 15th edition. Zürich: SKV. ISBN 978-3-286-34464-8. A more recent version than the 15th edition is allowed.</li></ul>				
Recommended Reading	<ul style="list-style-type: none"><li>• Boemle, M. &amp; Stolz, C. (2010). Unternehmensfinanzierung. 1. Afl edition. Zürich: SKV. ISBN 3286500240.</li></ul>				
Comments					