

Valid from 2026.FS

Module description: Financial Accounting		
Module Code	w.BA.XX.3FinAcc-BL.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
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.	
Organizational Unit	Institut für Financial Management (IFI)	
Module Coordinator	Urs Streichenberg	
Program and Specialization	<ul style="list-style-type: none"> • 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 First Year-Studies
Prerequisite Knowledge		
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> • Professional Competence • Methodological Competence • Social Competence • Self-Competence 	
Contribution to Program Learning Objectives	<p>Professional Competence</p> <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 <p>Methodological Competence</p> <ul style="list-style-type: none"> • Problem-Solving & Critical Thinking • Scientific Methodology • Work Methods, Techniques, and Procedures • Information Literacy <p>Social Competence</p> <ul style="list-style-type: none"> • Written Communication • Oral Communication <p>Self-Competence</p> <ul style="list-style-type: none"> • Self-Management & Self-Reflection • Learning & Change 	

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Module Learning Objectives	Students... <ul style="list-style-type: none">• 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 establish 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	<ul style="list-style-type: none">• 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	This module is linked to the following modules: <ul style="list-style-type: none">• w.BA.XX.3MAcc-BL.XX																															
Digital Learning Resources	<ul style="list-style-type: none">• Reader• Teaching Videos• Practice and Application Exercises (with Key)• Case Studies (with Key)• Multiple Choice Tests																															
Methods of Instruction	<ul style="list-style-type: none">• Literature Review• Lecture• Interactive Instruction• Exercises• Case Studies		Social Settings Used: <ul style="list-style-type: none">• Individual Work• Group Work																													
Type of Instruction	<table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th>Autonomous Self-Study</th></tr><tr><td>Large Class</td><td>28 h</td><td>-</td><td></td></tr><tr><td>Small Class</td><td>28 h</td><td>56 h</td><td></td></tr><tr><td>Group Instruction</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>56 h</td><td>68 h</td></tr></table>					Classroom Instruction	Guided Self-Study	Autonomous Self-Study	Large Class	28 h	-		Small Class	28 h	56 h		Group Instruction	-	-		Practical Work	-	-		Seminar	-	-		Total	56 h	56 h	68 h
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Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		Specified documentation	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">Gianini, F. (2025). Finanzbuchhaltung 4. Zürich: SKV. ISBN 978-3-286-34593-5Gianini, F. (2025). Finanzbuchhaltung 1. Zürich: SKV. ISBN 978-3-286-31388-0				
Recommended Reading					
Comments					