

Valid from 2025.HS

Module description: Introduction to Accounting		
Module Code	w.BA.XX.IAcc-IM.25HS	
ECTS Credits	6	
Language of Instruction/Examination	English	
Module Description	This foundational course introduces students to the core principles of financial and management accounting within an international business context. Students learn to interpret and prepare key financial statements, understand financial performance, and apply costing and budgeting techniques for managerial decision-making. The course combines theoretical instruction with practical exercises. Emphasis is placed on real-world application and developing financial literacy essential for global business environments.	
Organizational Unit	Institut für Financial Management (IFI)	
Module Coordinator	Niccole Jordan	
Deputy Module Coordinator	Beat Affolter	
Program and Specialization	<ul style="list-style-type: none"> International Management 	
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	None. This is an introductory-level course designed for first-year Bachelor's students in International Management.	
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 Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> Written Communication Oral Communication Teamwork & Conflict Management Intercultural Insight & Ability to Change Perspective <p>Self-Competence</p> <ul style="list-style-type: none"> Self-Management & Self-Reflection Ethical & Social Responsibility Learning & Change 	

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Module Learning Objectives	Students... <ul style="list-style-type: none">understand key concepts and terminology in financial and management accounting, including the structure and purpose of financial statements.record, classify, and summarize financial transactions according to basic accounting principles.prepare and interpret core financial statements, including the balance sheet, income statement, and cash flow statement.analyze financial performance using fundamental tools such as ratio analysis and comparative analysis.apply costing techniques (e.g., full costing, cost-volume-profit analysis) to support internal decision-making.develop budgets and evaluate performance using variance analysis and budgeting techniques.recognize the role of accounting in ethical and international business contexts, laying the foundation for future studies in financial management and control.																															
Module Content	<ul style="list-style-type: none">Measuring and reporting financial positionMeasuring and reporting financial performanceRecording financial transactionsAccounting for limited companiesMeasuring and reporting cash flowsAnalysing and interpreting financial statementsMaking management decisionsCost-volume-profit analysisFull costingCosting and performance evaluation in a competitive environmentBudgetingAccounting for control																															
Links to other modules	This module is linked to the following modules: <ul style="list-style-type: none">w.BA.XX.1IBM-IM.XXw.BA.XX.1IEB-IM.XXw.BA.XX.1PMRT-IM.XXw.BA.XX.1QAB-IM.XX																															
Digital Learning Resources	<ul style="list-style-type: none">Practice and Application Exercises (with Key)Case Studies (with Key)Multiple Choice TestsMyLab accounting e-learning tool																															
Methods of Instruction	<ul style="list-style-type: none">LectureCase StudiesApplication TasksExercises		Social Settings Used: <ul style="list-style-type: none">Pair WorkIndividual 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>40 h</td><td>90 h</td><td></td></tr><tr><td>Small Class</td><td>-</td><td>-</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>40 h</td><td>90 h</td><td>50 h</td></tr></table>					Classroom Instruction	Guided Self-Study	Autonomous Self-Study	Large Class	40 h	90 h		Small Class	-	-		Group Instruction	-	-		Practical Work	-	-		Seminar	-	-		Total	40 h	90 h	50 h
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Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		open book	90	85.00
	Permitted Resources		Free choice calculator	With dictionary	
	Others	Assessment	Format	Length (min.)	Weighting
	Others	Grade	Einzelarbeit	15	15.00
Classroom Attendance Requirement	None				
Compulsory Reading	• McLaney, E. & Atrill, P. (2023). Accounting and Finance: An Introduction. 11 Edition. Pearson. ISBN 978-1-292-43552-7.				
Recommended Reading					
Comments					