

Valid from 2025.FS

Module description: Accounting for Financial Instruments	
Module Code	w.MA.XX.AFI-M6.17HS
ECTS Credits	3
Language of Instruction/Examination	German
Module Description	Students know the different categories of financial instruments and the legal framework for the recording, measurement, presentation, and disclosure of financial information in accordance with the IFRS and Swiss GAAP FER accounting standards. In addition, they know the key differences of these two standards for the accounting of financial instruments and the requirements of the Swiss Code of Obligations.
Organizational Unit	Institut für Financial Management (IFI)
Module Coordinator	Dieter Meyer
Deputy Module Coordinator	Gabriela Nagel
Program and Specialization	<ul style="list-style-type: none"> Accounting and Controlling
Legal Framework	Academic Regulations MSc in Accounting and Controlling dated 10.12.2015, Appendix to the Academic Regulations for the degree program in Accounting and Controlling, first adopted on 26.01.2016
Module Category	Module Type Compulsory
Prerequisite Knowledge	Basic knowledge of financial accounting, knowledge of the Swiss accounting regulations according to the Code of Obligations.
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 <p>Self-Competence</p> <ul style="list-style-type: none"> Self-Management & Self-Reflection Learning & Change

Module description: Accounting for Financial Instruments

Module Learning Objectives	Students... <ul style="list-style-type: none">• know the definition of financial instruments.• are able to name the different categories of financial instruments.• are familiar with the initial recognition and subsequent measurement of the various categories of financial instruments.• understand the criteria for de-recognition and can apply it to simple situations.• understand the subdivisions of fair-value measurement in Levels 1-3 and are able to categorize these correctly.• can properly enter financial instruments which are valued at amortized cost.• are familiar with the main principles and forms of hedge accounting.• know the essential rules governing disclosure and can apply them.• are able to interpret the rules correctly.• possess the ability to implement correct entry and disclosure of a fact.• can apply the fair value measurement requirements.• can compare information about financial instruments (benchmarking).• are able to describe a problem accurately, divided it into its essential elements, and cite the applicable standards.• can correctly analyze financial instruments with a higher degree of complexity.• are able to explain the possible effects and risks of financial instruments to management.• work on theoretical understanding autonomously using literature.• solve tasks independently in the context of guided self-study.			
Module Content	<ul style="list-style-type: none">• Definition of financial instruments• Categories of financial instruments• Initial recording and subsequent measurement• De-recognition• Fair value: effective recording in income or in equity• Amortized cost• Hedge accounting: how it works and types of hedges• Disclosure of credit risk, liquidity risk, and market risk• Presentation in the balance sheet, income statement, and other comprehensive income			
Links to other modules	This module is linked to the following modules: <ul style="list-style-type: none">• w.MA.XX.FR-M1.16HS			
Digital Learning Resources	<ul style="list-style-type: none">• Reader• Practice and Application Exercises (with Key)• Case Studies (with Key)			
Methods of Instruction	<ul style="list-style-type: none">• Exercises• Interactive Instruction• Literature Review• Lecture• Discussion		Social Settings Used:	
Type of Instruction		Classroom Instruction	Guided Self-Study	Autonomous Self-Study
	Lecture	32 h	-	
	Excercise	-	28 h	
	Project Work	-	-	
	Seminar	-	-	
	Total	32 h	28 h	30 h

Module description: Accounting for Financial Instruments

Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		open book	60	100.00
	Permitted Resources		Free choice calculator	With dictionary	
	Others	Assessment	Format	Length (min.)	Weighting
	-	-	-	-	-
Classroom Attendance Requirement	None				
Compulsory Reading	• Accounting for Financial Instruments script, Dieter Meyer, 2024				
Recommended Reading	• IASB International Accounting Standards Board (2021). IFRS International Financial Reporting Standards. London: IFRS. ISBN 978-1-911629-82-5. • Pellens, B., Fülbier, R., Gassen, J. & Sellhorn, T. (2021). Internationale Rechnungslegung. 11th edition. Stuttgart: Schäffer Poeschel. ISBN 978-3-7910-5156-7.				
Comments	Module grade rounding: One-quarter of a full mark.				