

Module description

Field of study: *Business, Management and Services*

Degree course: *Bachelor of Science HES-SO in International Business Management*

1. Title of module	Accounting II	2024-25
Code: 3022	Type of course: ☒ Bachelor's ☐ Master's ☐ MAS ☐ DAS ☐ CAS ☐ Other: ...	
Level: ☐ Basic module ☐ Further studies module ☒ Advanced module ☐ Specialised module ☐ Other: ...	Characteristic: ☒ Module where failure may lead to final dismissal from the degree course in accordance with Art.25 of the Framework directives on the Bachelor and Master degrees at the HES-SO	
Type: ☒ Main module ☐ Module linked to main module ☐ Optional or subsidiary module ☐ Other: ...	Time schedule: ☒ Module over 1 semester ☐ Module over 2 semesters ☐ Spring semester ☒ Autumn semester ☐ Other: ...	

2. Organisation

ECTS credits 4

Language:

☐ French	☐ Italian
☐ German	☒ English
☐ Other: ...	

3. Prerequisite

- ☐ To have validated the module
☐ To have followed the module
☐ No prerequisite
☒ Other: to have validated the first-year assessment

4. Skills to be gained / general learning objectives

Objectives for the course: Cost Accounting & Performance Management

The main purpose of the course is to study the connection between cost accounting and general accounting and, in particular, to:

- identify the general principles of cost accounting, based on the organisation of the company in centres of analysis;
- understand the connection between cost and general accounting, to comprehend the respective roles of the two accounting systems;
- get familiar with costing techniques and product pricing;
- get acquainted with various methods of business analysis and use them to select appropriate management decisions;
- understand the core concepts of strategic operational and financial planning;
- get introduced to fundamental budgeting, reporting and performance evaluation techniques.

Objectives for the course: Financing and valuation

At the end of this course, students should be able to:

- Analyze financial statements using appropriate tools and financial metrics;
- Analyze capital investment decisions
- Understand capital structure decisions and elections of financing sources

5. Teaching and content

Course: Cost Accounting & Performance Management

- General elements of cost accounting and connection with general accounting:
- Organization into centres of analysis
- Job- and process costing (valuation work in process and finished goods)
- Classification of costs: materials, labour, overheads
- Cost allocation (Product-, manufacturing cost, COGS...)
- Full versus variable costing
- Break-even analysis
- Introduction to Budgeting
- Standard costs and variance analysis
- Choice of analytical methods and decision making
- Evaluation of sustainable business performance

Course: Financing and valuation

- Financial information: what for?
- Introduction to the concept of value creation
- Analysis of financial statements – the basic principles of consolidation
- Cash Flow Statement – Elaboration and Analysis
- Financial Analysis - Tools and metrics
- Capital structure analysis
- Capital investment decisions
- Business valuation in M&A transactions

6. Assessment and validation methods

Each course syllabus available on the moodle platform Cyberlearn describes the assessment and validation methods.

7. Reassessment requirements

- ☒ Reassessment possible
☐ No reassessment
☐ Other (please specify): ...

7a Reassessment requirements (if module is repeated)

- ☐ Reassessment possible
☒ No reassessment
☐ Other (please specify): ...

other reassessment modalities

Reassessment if the module grade is between 3.5 (included) and 3.9 (included).
After reassessment, the maximum grade is 4.0