

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	2025-26
Code: 3022	Type of course: <input checked="" type="checkbox"/> Bachelor's <input type="checkbox"/> Master's <input type="checkbox"/> MAS <input type="checkbox"/> DAS <input type="checkbox"/> CAS <input type="checkbox"/> Other: ...	
Level: <input type="checkbox"/> Basic module <input type="checkbox"/> Further studies module <input checked="" type="checkbox"/> Advanced module <input type="checkbox"/> Specialised module <input type="checkbox"/> Other: ...	Characteristic: <input checked="" type="checkbox"/> 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: <input checked="" type="checkbox"/> Main module <input type="checkbox"/> Module linked to main module <input type="checkbox"/> Optional or subsidiary module <input type="checkbox"/> Other: ...	Time schedule: <input checked="" type="checkbox"/> Module over 1 semester <input type="checkbox"/> Module over 2 semesters <input type="checkbox"/> Spring semester <input checked="" type="checkbox"/> Autumn semester <input type="checkbox"/> Other: ...	

2. Organisation

ECTS credits 4

Language:

<input type="checkbox"/> French	<input type="checkbox"/> Italian
<input type="checkbox"/> German	<input checked="" type="checkbox"/> English
<input type="checkbox"/> 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