

## 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	2022-2023
<b>Code:</b> 3022	<b>Type of course:</b> <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: ...	
<b>Level:</b> <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: ...	<b>Characteristic:</b> <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	
<b>Type:</b> <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: ...	<b>Time schedule:</b> <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

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.

### 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**

- 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

**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