

t.BWP2 - Business Management Processes 2

Person responsible for the course: Felix Schuler, shuf

Credits: 2

Valid for: 2009/2010

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Learning objectives:

The students

- are able to explain the functional principles and structures of an accounting system,
- are able to explain simple facts with regard to the subject matter,
- are able to analyse information from financial statements,
- can explain the link between financial accounting and management accounting.

Course content:

- introduction to financial accounting
- organisation and structure of statements of financial condition and of statements of earnings
- accounting of special transactions (transitory items, provisions, depreciation)
- financial statement analysis
- statement of cash inflows
- link between financial accounting and management accounting (including introduction to management accounting)

Previous knowledge:

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Teaching method:

Type of lesson:	Number of lessons per week:
Lecture	14x2L
Tutorial/Practicum	
Group teaching	
Block instruction	
Seminar	

Assessment:

According to the table or as specified in writing by the lecture at the beginning of the semester!

Number	Type	Weighting
1	End of term exam	
	Exam during the semester	
	Further assessments	

Language of instruction:

German

Instruction material:

handout (Powerpoint slides)

textbook:

978-3-7255-5609-0, Betriebswirtschaftliches Rechnungswesen, Conrad Meyer, Schulthess Verlag, 2. Auflage, 2008

Comments:

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