

t.BERE - Betriebswirtschaftliches Rechnungswesen

Person responsible for the course: Florian Angst, anfl
Credits: 4
Valid for: 2010/2011
Last saved: 07.09.2010 07:11

Learning objectives:

Students

- Apply the basic techniques of financial accounting acquired in selected topics of accounting
- Review external annual financial statements based on established key figures and performance measurement systems
- Understand functionality and significance of cash flow statements
- Are able to explain the importance of management accounting as fundamental operational controlling instrument and understand the relevance of cost accounting systems for the commercial practice
- Know the basic difficulty of project based decision accounting

Course content:

- Introduction of business administration
- Introduction of management accounting
- Double entry bookkeeping
- Annual financial statements review
- Cash flow statements
- Cost accounting
- Calculation of performance
- Static and dynamic capital budgeting and investment appraisals

Previous knowledge:

none

Teaching method:

Type of lesson:	Number of lessons per week:
Lecture	
Tutorial/Practicum	
Group teaching	14*4
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	100 %
	Exam during the semester	
	Further assessments	

Language of instruction:

german

Instruction material:

- Betriebswirtschaftliches Rechnungswesen für angehende Führungskräfte, Fehr M./Angst F., Orell Füssli Verlag AG, Zürich, 2010
 - Geschäftsbericht Pilatus-Bahnen AG
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Comments:

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