

Module description

Field of study: Business, Management and Services

Degree course: BSc HES-SO in International Business Management

Major: N/A

Subject to the *Règlement sur la formation de base (Bachelor et Master) à la HES-SO* (R-FB hereafter) and *Regulations for the degree programme Bachelor of Science HES-SO in International Business Management* (R-IBM hereafter; collectively *program regulations* hereafter); and *Règlement d'études des filières Bachelor de la HEG* (RE-HEG hereafter).

1. Title of module	Accounting II	2026-2027
Code: 3022	Revision date / Effective date: 2026-07-08 / 2026-09-14	
Equivalent to:	ECTS Credits: 4 Credits	
Level:	Type of course:	
☐ Basic module	☒ Bachelor's ☐ Master's ☐ MAS ☐ DAS ☐ CAS ☐ Other: ...	
☐ Further studies module		
☒ Advanced module	Characteristic:	
☐ Specialised module	☒ Compulsory module	
☐ Other: ...		
Type:	Time schedule:	
☒ Main module	☒ Module over 1 semester	
☐ Module linked to main module	☐ Module over 2 semesters	
☐ Optional or subsidiary module	☐ Spring semester	
☐ Other: ...	☒ Autumn semester	
	☐ Other: ...	

2. Organisation

Primary teaching language:

- | | |
|---|-------------------------------------|
| ☒ English | ☐ French |
| ☐ German | ☐ Italian |
| ☐ Spanish | ☐ Other: ... |

Module composition

Module composed of the course units: 30221-Cost Accounting; 30222 Financing and Valuation

Attendance:

Attendance is mandatory for all classes and other activities specified in the module description or syllabus, per art. 24 of the *RE-HEG* and unjustified absence may entail penalties. Where unjustified absence carries penalties, attendance is regularly monitored via written or digital signature, and any penalties are applied in accordance with institutional regulations.

Penalties for absences:

- ☐ Attendance at all scheduled teaching activities is mandatory and constitutes a condition for validation of the module. Students whose attendance falls below 80% of these activities are not eligible to be registered for the final examination which entails failure of the module.
- ☐ Attendance at all scheduled teaching activities is mandatory. Each unjustified absence results in a grade penalty of 0.5/6 applied to the final module grade.
- ☒ Each unjustified absence at scheduled course activities identified as mandatory or compulsory in the module description or syllabus entails a grade penalty of 0.5/6 applied to the final module grade.
- ☐ Absence from activities identified as mandatory or compulsory in the module description or syllabus results in the student not being entitled to receive a grade for any associated assessment.

- ☐ Attendance at all scheduled teaching activities contributes directly to the achievement of learning outcomes. Absences are not directly penalised. Attendance may nevertheless be monitored for pedagogical purposes.
- ☐ Additional details: (optional)

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

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.

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 unit – 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 unit – 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

The module is calculated as follows:

☒ Further details regarding assessment and validation methods are specified in the module or course unit syllabus available on the Cyberlearn Moodle page of the module or course unit.

7. Remediation and repetition

Module repetition and remediation are governed by the *program regulations* as well as the *RE-HEG*.

Remediation

Module eligible for remediation if the overall module grade is between 3.5 and 3.9, in accordance with Art. 29 R-FB. In case of remediation, grades for continuous assessments or bonus grades are not carried over.

☒ Module composed of multiple course units evaluated individually: remediation applies exclusively to those course units for which the grade obtained is below 4.0. Remediation takes the form of an additional assessment for each course unit concerned, covering the learning objectives of that course unit, as determined by the relevant course-unit coordinator.

☐ Module consisting of a single course unit, or of two integrated course units evaluated jointly at module level: remediation takes the form of one additional assessment covering the learning objectives of the module as a whole.

Repetition

In the event of module repetition, students are required to complete the module in accordance with the following provisions: for modules comprising more than two course units, only those course units for which a grade below 5.0 was obtained must be repeated; for modules comprising one or two course units, students repeating the module must repeat all course units in their entirety, irrespective of the grades previously obtained. Grades or assessment results obtained during a previous attempt are otherwise not carried over.

☒ In case of accelerated repetition per Art 7 of the R-IBM, grades for continuous assessments are carried over.

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8. Remarks

Further details regarding points 5, 6, 7, 9 & 10 may be specified in a module or course unit syllabus available on the Cyberlearn Moodle page of the module or course unit.

The institution reserves the right to modify the content and organization of the module.

9. Bibliography

10. Faculty

Filename: 3022_ModuleDescr_Accounting-II_26-27_V2.docx

Faculty responsible for the module:
Anjeza Kadili

Module description validated on
2026-07-08

Module description validated by
Astrid Dauverné