

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	2026-2027
Code: 3131	Revision date / Effective date: 2026-06-30 / 2026-09-14	
Equivalent to: 3021	ECTS Credits: 9 Credits	
Level: ☒ Basic module ☐ Further studies module ☐ Advanced module ☐ Specialised module ☐ Other: ...	Type of course: ☒ Bachelor's ☐ Master's ☐ MAS ☐ DAS ☐ CAS ☐ Other: ...	
	Characteristic: ☒ Compulsory module	
Type: ☐ Main module ☐ Module linked to main module ☐ Optional or subsidiary module ☐ Other: ...	Time schedule: ☐ Module over 1 semester ☒ Module over 2 semesters ☐ Spring semester ☐ Autumn semester ☐ Other: ...	
2. Organisation		

Primary teaching language:

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

Module composition

Module composed of the course units: 31211-Accounting I; 31212- Accounting II

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: ...

4. Skills to be gained / general learning objectives

Objectives for the course: Corporate Accounting

This course builds on the general accounting skills acquired by the student prior to entering the bachelor degree program at HEG. At the end of the course the student will be required to demonstrate that he/she:

- correctly applies accounting and finance terminology;
- can analyse the financial mechanisms of management and translate the information through the appropriate accounting transactions;
- is capable of preparing financial statements with respect to current legislation and accepted accounting practice.

Objectives for the course: International Accounting and International Standards

This course focuses on the specificities of International Accounting Standards, such as IFRS, US GAAP and Swiss GAAP RPC when compared to local statutory accounting (Swiss Law – “Code des Obligations”). The student will be required to:

- Understand the historical and theoretical issues underlying international accounting and the emergence of international standards
- Understand the different phases of the global project for international accounting convergence
- Identify and apply the accounting principles inherent to international accounting
- Know the accounting treatment for and the financial reporting of the main components of the financial statements (assets, liabilities, equity, revenue and expenses) in compliance with an international accounting framework (primarily IFRS), and how it differs occasionally from US GAAP the Swiss Law's accounting guidance
- Reconcile statutory accounts (Swiss Law) with consolidated accounts established in accordance with an international accounting framework by reversing hidden reserves

5. Teaching and content

Autumn Semester

Course unit - Corporate Accounting

- Introduction and review of basic concepts
- Establishing and interpreting financial statements
- Charts of Accounts in the Private Sector.
- Sources of funds (Commercial borrowing through Bank Loans, Leasing, Factoring, Bonds)
- The use of accounting software.
- Incorporation and increase in share capital
- Attribution of earnings
- Hidden Reserves
- Financial restructuring
- Mergers and acquisitions

Spring Semester**Course unit - Accounting and International Standards**

- International Accounting (theoretical and historical backgrounds): The international accounting convergence project
- The "True and Fair View" principle
- International accounting: principles-based vs. rules-based accounting frameworks
- Fair value vs. Valuation at cost
- Introduction Cash Flow Statements (methods, three levels, simple cash flow statements...)
- How to account for nonfinancial assets – and their impairment – in compliance with international accounting standards (inventory cost formula, allocation of fixed overheads to inventory, net realizable value, long-lived assets, impairment test, assets held for sale)
- Investments in subsidiaries and associates (goodwill computation, purchase price allocation, equity-method, joint arrangements)
- How to account for financial instruments (financial asset classification, hedge accounting, split accounting)
- Lease accounting (operating lease, capital lease, sales and leaseback transactions)
- Employee benefits: stock-based payments
- Financial and non-financial analysis

Each topic is illustrated by a full session dedicated to practice exercises.

6. Assessment and validation methods

Each course syllabus available on the moodle platform Cyberlearn describes the assessment and validation methods.

☒ 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 : 3131_ModuleDescr_Accounting_26-27_V2.docx

Faculty responsible for the module:

Jean-Pierre Wandeler

Module description validated on
2026-06-30

Module description validated by
Astrid Dauverné