

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 III	2018-19
Code: 3023	Type of course: (Compulsory – 1 possible response) <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: ...	
Level: (Optional – 1 possible response) <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: ...	Characteristic: (Optional – 1 possible response) <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	
Type: (Optional – 1 possible response) <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: ...	Time schedule: (Optional – multiple responses possible) <input checked="" type="checkbox"/> Module over 1 semester <input type="checkbox"/> Module over 2 semesters <input checked="" type="checkbox"/> Spring semester <input type="checkbox"/> Autumn semester <input type="checkbox"/> Other: ...	

2. Organisation

ECTS credits 4

Language:
(Compulsory – multiple responses possible)

<input type="checkbox"/> French	<input type="checkbox"/> Italian
<input type="checkbox"/> German	<input checked="" type="checkbox"/> English
<input type="checkbox"/> Other: ...	

3. Prerequisite

(Compulsory – 1 possible response)

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: International Performance System Management

- High level review of the connections of corporate and cost accounting as bases of the performance management tools and understand their respective roles
- Understand the basics of strategic management, planning...and its link with the budgeting processes
- Get familiar with budgeting-, reporting- and performance evaluation techniques (sensitivity analyses, reporting, balanced scorecard, KPI's, enterprise valuation ...)
- Get an idea of Internal Control System (high level introduction – is being treated in "Corporate Governance and Enterprise Risk Management")

Objectives for the course: Corporate Governance and Risk Management

This course focuses on fundamental Corporate Governance and Enterprise Risk Management concepts and mechanisms within organizations in line with international standards and best practices (IIA).

At the end of this course the student will be able to

- Understand governance structures and interfaces between the different control functions (lines of defense)
- Analyze and build up an Internal Control Framework
- Grasp the risk management concepts and mechanisms within an organization by designing a risk map and defining a risk strategy
- Understand the Internal Audit role and missions within an organization and the maximum assurance 'added value' brought to the key stakeholders at different level of the organization
- Acquire awareness of Anti Money Laundering mechanisms

5. Teaching and content**Course: International Performance System Management**

- High level review of elements of cost accounting and their connections with corporate accounting as bases of the performance management tools
- Study of strategy as bases of the budgeting processes (strategic planning, thinking.....link to global, sales, production and cash budgeting)
- Establish and calculate budgets, sensitivity analyses, reporting techniques, determination of KPI as components of balanced score cards
- Wrap up of IS, CG and ERM in Performance System Management

Course: Corporate Governance and Risk Management

Corporate Governance introduction

- Development of a corporate governance framework
- Boards, Committees, management and assurance processes
- Analyze and optimization of interfaces between strategy, internal audit, external audit and other control functions

Internal Control System (Art 728, Swiss Code of Obligation/Sarbanes-Oxley Section 404)

- Internal Control Methodology & Project:
- Internal control system enhancements – Controls transformation
- Communication and training

Enterprise Risk Management (Art 663, Swiss Code of Obligation)

- Risk management and control
- Risk evaluation and re-evaluation
- Tools and implementation

Internal Audit fundamentals

Advancing internal audit function

- Designing and setting up an internal audit function
- Defining a risk-based internal audit strategy
- Engineering internal audit processes
- People education and skills

Internal Audit Strategic Quality Review (IIA Standards)

- Conducting an in-depth review to provide an evaluation of the internal audit function's current performance by reference to the internal auditing professional standards and best practices
- Improving the internal audit function's operational effectiveness and performance

Forensic Initiation (optional)

- Anti-Money Laundering (AML)-Fraud Management- introduction

- Crisis Management- Safeguarding your reputation (initiation)

6. Assessment and validation methods

The grading of the module shall be based on:

- A written exam in week 16/32 of the semester;
- Mid-term assessments will not be weighted in the grading of the module.

(The methods and weightings are communicated by the instructor before the evaluations.)

7. Reassessment requirements

(Compulsory – multiple responses possible)

- Reassessment possible
 No reassessment
 Other (please specify): ...

7a Reassessment requirements (if module is repeated)

(Compulsory – multiple responses possible)

- 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

8. Remarks

9. Bibliography

Course: International Performance System Management

Will be included in the course on Cyberlearn.

Course: Corporate Governance and Risk Management

- [Enterprise Risk Management: A Manager's Journey](#) by K. H. Spencer Pickett, ISBN: 978-0-471-74529-7
- [COSO Enterprise Risk Management: Establishing Effective Governance, Risk, and Compliance \(GRC\) Processes, 2nd Edition](#) by Robert R. Moeller, ISBN: 978-0-470-91288-1
- [The Essential Guide to Internal Auditing, 2nd Edition](#) by K. H. Spencer Pickett, ISBN: 978-0-470-74693-6
- Handbook of Anti-Money Laundering by [Dennis Cox](#) ISBN: 978-0-470-06574-7

10. Teaching staff

(Optional – write in as required)

Kurt Sterchi / C. Salvaudon

Name of the person responsible for the module:

Kurt Sterchi

Module description validated on
(Compulsory)

Module description validated by
(Compulsory)