- Faculté des sciences économiques
- www.unine.ch/seco

Financial Accounting (5AF2001)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en développement international des affaires	**Cours: 4 ph**	**cont. continu**	6
Master en finance	**Cours: 4 ph**	**cont. continu**	6

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Automne

Equipe enseignante:

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Objectifs:

The aim of this course is to provide knowledge and skills for analyzing accounting information. By the end of this course, students will:
1. Have an understanding of financial accounting and reporting.
2. Know specific accounting rules under IFRS and US GAAP.
3. Be aware of the limitations of accounting information for use by external users.
4. Have the ability for critical judgement of reported accounting figures.
5. Be prepared for the CFA exam.

Contenu:

This course focuses on financial accounting and reporting from a conceptual and a practical perspective. Specifically, we consider how public companies report their financial performance under generally accepted accounting standards, focussing on the International Financial Reporting Standards (IFRS).

Forme de l'évaluation:

2-hour written exam during the last lecture of the semester (100%).
Retake exam (August-September): 2-hour written exam (100%).

Documentation:

Financial Reporting Analysis (Level I and Level II), CFA Institute, Pearson, 2011.

Pré-requis:

Students have to be familiar with basic financial accounting rules and techniques.
The course objectives are reinforced through the course reading materials and assigned problems.

Forme de l'enseignement:

Lectures: 4 hours per week (including exercices).