

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

International Financial Reporting Standards (5EN1021)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Bachelor en sciences économiques, orientation comptabilité/finance	Cours: 4 ph	écrit: 2 h	6
Bachelor en sciences économiques, orientation économie politique	Cours: 4 ph	écrit: 2 h	6
Bachelor en sciences économiques, orientation management	Cours: 4 ph	écrit: 2 h	6
Bachelor en sciences économiques, orientation ressources humaines	Cours: 4 ph	écrit: 2 h	6
Bachelor en sciences économiques, orientation systèmes d'information	Cours: 4 ph	écrit: 2 h	6
Master bilingue en droit	Cours: 4 ph	écrit: 2 h	6
Master en droit	Cours: 4 ph	écrit: 2 h	6

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

Période d'enseignement:

- Semestre Printemps

Equipe enseignante:

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Objectifs:

The aim of this course is to develop a basic understanding for analyzing financial statements. Students will acquire particular set of skills that allows them to report and analyze transactions under International Financial Reporting Standards (IFRS).

By the end of this course, students will:

1. have an understanding of financial accounting and reporting
2. know specific accounting rules under IFRS
3. be aware of the limitations of accounting information for use by external users

Contenu:

The course covers the following IFRS topics:

- 1) Financial Statement Presentation
- 2) Revenue Recognition
- 3) Inventories
- 4) Long-lived Assets
- 5) Leasing Transactions
- 6) Financial Instruments
- 7) Segment Reporting

Forme de l'évaluation:

Project (20%) and 2-hour final written exam during the last lecture of the semester (80%).
Retake exam: 2-hour written exam (100%) during the session.

Closed book exams. Neither documents nor connected devices are permitted during the exams.

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In case of violation of these rules, the students are in a situation of fraud and the unauthorized items will be removed. The exam could be deemed as failed.

Documentation:

- Picker / Leo / Loftus / Wise / Clark / Alfredson (2012): Applying International Financial Reporting Standards, John Wiley & Sons.
- Palepu / Healy / Peek (2013): Business Analysis and Valuation, 3rd edition, Cengage Learning Emea.

Pré-requis:

Students should have successfully attended the course "Comptabilité Financière" or have a basic knowledge of bookkeeping.

Forme de l'enseignement:

Lectures: 4 hours per week (exercices and interactive sessions included).