

- 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	Voir ci-dessous	6
Master en finance	Cours: 4 ph	Voir ci-dessous	6

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

Période d'enseignement:

- Semestre Automne

Equipe enseignante:

Professor Peter Fiechter
Institute of Financial Analysis
Rue A.-L. Breguet 2, 2000 Neuchâtel
Tel. +41 32 718 1337, Email: peter.fiechter@unine.ch

Albian Albrahimi, teaching assistant, PhD candidate
Institute of Financial Analysis
Rue A.-L. Breguet 2, 2000 Neuchâtel
Tel. +41 32 718 1929, Email: albian.albrahimi@unine.ch

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

Neither documents nor connected devices are permitted during the exams. 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:

Financial Reporting Analysis (Level I and Level II), CFA Institute, Pearson, 2016.

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.

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Lectures: 4 hours per week (including exercises).