

- Faculté des sciences économiques
- [www.unine.ch/seco](http://www.unine.ch/seco)

### International Financial Reporting Standards (5EN1021)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
<b>Bachelor en sciences économiques, orientation économie politique</b>	<b>Cours: 4 ph</b>	Voir ci-dessous	6
<b>Bachelor en sciences économiques, orientation management</b>	<b>Cours: 4 ph</b>	Voir ci-dessous	6
<b>Master bilingue en droit</b>	<b>Cours: 4 ph</b>	Voir ci-dessous	6
<b>Master en droit</b>	<b>Cours: 4 ph</b>	Voir ci-dessous	6
<b>Pilier principal B A - management</b>	<b>Cours: 4 ph</b>	Voir ci-dessous	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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#### Contenu

The course covers the following IFRS topics:

- 1) Financial Statement Presentation
- 2) Equity and Liabilities
- 3) Inventories
- 4) Long-lived Assets
- 5) Leasing Transactions
- 6) Financial Instruments
- 7) Segment Reporting
- 8) Financial Statement Analysis

#### Forme de l'évaluation

Project (30%) and 2-hour final written exam during the last lecture of the semester (70%).  
Retake exam: 2-hour written exam (100%) during the session.

Closed book exams except for a single "cheat sheet" (max. one page A4 recto verso).

Neither other 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

- 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.

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### **Forme de l'enseignement**

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

### **Objectifs d'apprentissage**

Au terme de la formation l'étudiant-e doit être capable de :

- Identify the components of the financial statements and their alternative presentation formats (I/S, B/S, CF)
- Interpret general requirements for financial statements under International Financial Reporting Standards
- Evaluate warning signs of poor or low quality financial reporting
- Communicate with other students through in-class quizzes and exercises
- Assemble relevant financial information from a company's annual report
- Practice the presentation and measurement of liabilities, inventories, long-lived assets, financial instruments, etc
- Synthesise information in verbal presentation and written reports

### **Compétences transférables**

- Manage a project
- Teamwork
- Manage priorities
- Intellectual rigor and curiosity