

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

Financial Accounting Fundamentals (5AF2032)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master in General Management	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

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Objectifs

This course is an introduction to the subject of financial accounting. It will allow students to understand main concepts, tools and their application. Generally, accounting links business activities and decision makers and provides information for internal and external decision makers. With financial reporting being the "language of business", the aim of this course is to equip students with the skills necessary to communicate in this language at a professional level. The course introduces how accounting systems are structured and the parts of the financial statements (balance sheet, income statement, cash flow statement, notes, etc.). Within the scope of this course, key topics include the preparation of financial statements but more importantly their use. Hence, an important element of the course is the interpretation of financial information and annual reports. The course takes an international view on the subject including insights into International Financial Reporting Standards (IFRS). The main conceptual subject matters will be presented through lectures and literature. Case studies and interactive exercises expand and deepen the understanding of the various topics.

Contenu

The course covers the following topics:

1. Introduction to accounting and bookkeeping
2. Understanding financial statements
3. Analyzing financial statements
4. Business combinations
5. Sources of financial information
6. Management accounting

Forme de l'évaluation

Individual assignment (10%) after first lecture.
Group content presentation (20%) and group break-out presentation (20%) during the lectures.
Final exam: two-hour written exam (50%) during the last lecture of the semester.
Retake exam: two-hour written exam (100%) during the session.

Neither documents nor connected devices are permitted during the exam. In case of violation of these rules, the students are in a situation of fraud and the unauthorized will be removed. The exam could be deemed as failed.

Documentation

All material delivered throughout the course.

Required reading:

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

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Dyson, John R. & Franklin, Ellie (2017). Accounting for Non-Accounting Students (9th ed.), Pearson Education Limited.

Recommended reading:

Picker, Ruth; Clark, Kerry; Dunn, John; Kolitz, David; Livne, Gilad; Loftus, Janice; van der Tas, Leo (2016). Applying International Financial Reporting Standards (4th ed.), Wiley

Alexander, David; Britton, Anne; Jorissen, Ann; Hoogendoorn, Martin N. & Mourik, Carien van (2017). International financial reporting and analysis (7th ed.), Cengage Learning.

Pré-requis

None

Forme de l'enseignement

Lectures: 4 hours per week