

- 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 économie	Cours: 4 ph	Voir ci-dessous	6
Bachelor en sciences économiques, orientation économie politique	Cours: 4 ph	Voir ci-dessous	6
Bachelor en sciences économiques, orientation management	Cours: 4 ph	Voir ci-dessous	6
Master bilingue en droit	Cours: 4 ph	Voir ci-dessous	6
Master en droit	Cours: 4 ph	Voir ci-dessous	6
Pilier principal B A - 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 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

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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).

Objectifs d'apprentissage

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

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

Compétences transférables

- Manage a project
- Carry out a critical analysis
- Manage a project
- Develop hands-on, pro forma modelling skills using Excel