

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

## Financial Accounting Fundamentals (5AF2032)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
<b>Master in General 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 Automne

### Equipe enseignante

Prof. Dr. Tami Dinh  
Full Professor of Accounting  
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### 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. Corporate Social Responsibility and Integrated Reporting

### Forme de l'évaluation

Group presentation (30%) during the lectures.  
Final exam: two-hour written exam (70%) during the winter session.  
Retake exam: two-hour written exam (100%).

In case of a failure/insufficient grade average students have to take a two hour written re-take exam. 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:

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

#### Recommended reading:

Picker, Ruth; Clark, Kerry; Dunn, John; Koltz, 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.

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## **Financial Accounting Fundamentals (5AF2032)**

### **Pré-requis**

None

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

Lectures: 4 hours per week

### **Objectifs d'apprentissage**

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

- Demonstrate a working knowledge of main concepts, tools and applications of financial accounting
- Prepare value and performance measures of firms based on accounting rules
- Identify business transactions and their interrelation with financial reporting
- Conceptualise the entirety of the financial reporting process from transactions to disclosure of information
- Communicate and critically interpret the financial performance of firms in written and oral summaries
- Distinguish and judge financial reporting standards to understand the advantages and disadvantages of accounting information
- Measure firm performance through the use of financial ratios and comparisons to make critical recommendations
- Work effectively with a team to understand and analyze business issues using accounting information

### **Compétences transférables**

- Carry out critical and evidence-based analyses
- Provide a substantiated recommendation
- Discuss complex issues and interactions
- Apply knowledge to new situations
- Develop hands-on, pro forma modelling skills using Excel
- Generate new ideas (creativity)
- Carry out a critical analysis