

- 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</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>Bachelor of Science en management et sport</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

Prof. Peter Fiechter  
Institute of Financial Analysis  
Rue A.-L. Breguet 2  
CH-2000 Neuchâtel  
Tel. +41 32 718 1337, Email : [peter.fiechter@unine.ch](mailto:peter.fiechter@unine.ch)

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

#### 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) Corporate Social Responsibility (CSR) Reporting
- 9) 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.

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

## **International Financial Reporting Standards (5EN1021)**

### **Pré-requis**

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
- Identify the components of the financial statements and their alternative presentation formats (I/S, B/S, CF)
- Analyse the corporate social responsibility (CSR) reporting of a firm
- Communicate with other students through in-class quizzes and exercises
- Assemble relevant financial information from a company's annual report
- Interpret general requirements for financial statements under International Financial Reporting Standards

### **Compétences transférables**

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