

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

## Financial Accounting (5AF2001)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
<b>Master en développement international des affaires</b>	<b>Cours: 4 ph</b>	Voir ci-dessous	6
<b>Master en finance</b>	<b>Cours: 4 ph</b>	Voir ci-dessous	6
<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

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### Contenu

This course focuses on financial accounting and reporting from a conceptual and a practical perspective. Specifically, we consider how public companies report their financial performance under generally accepted accounting standards, focussing on the International Financial Reporting Standards (IFRS) and US generally accepted accounting principles (US GAAP).

### Forme de l'évaluation

2-hour written exam (100%) during the exam session at the end of the semester.

Neither 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.

### Modalités de rattrapage

Retake exam: 2-hour written exam (100%) during the exam session.

Neither 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

Financial Reporting Analysis (Level I and Level II), CFA Institute, Pearson, 2016.

### Pré-requis

Students have to be familiar with basic financial accounting rules and techniques.  
The course objectives are reinforced through the course reading materials and assigned problems.

### Forme de l'enseignement

Lectures: 4 hours per week (including exercices).

### Objectifs d'apprentissage

URLs	1) <a href="https://moodle.unine.ch/course/view.php?id=9735">https://moodle.unine.ch/course/view.php?id=9735</a>
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### **Financial Accounting (5AF2001)**

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

- Compare key concepts of financial reporting standards under International Financial Reporting Standards (IFRS) and US generally accepted accounting principles (US GAAP) reporting systems
- Judge warning signs of poor or low quality financial reporting
- Present accounting data from real companies' financial statements
- Interpret the presentation and measurement of revenue recognition, inventories, long-lived assets, financial instruments, etc.
- Identify the components of the financial statements and their alternative presentation formats (I/S, B/S, CF)
- Identify the limitations of accounting information for use by external users
- Interpret general requirements for financial statements under international accounting standards
- Discuss with other students through in-class quizzes and exercises

#### **Compétences transférables**

- Discuss complex issues and interactions
- Carry out a critical analysis
- Discuss complex issues