

- Faculté des sciences économiques
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Financial Accounting (5AF2001)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master en développement international des affaires	Cours: 4 ph	cont. continu	6
Master en finance, orientation analyse financière (avant 2013)	Cours: 4 ph	cont. continu	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:

The aim of this course is to provide knowledge and skills for analyzing accounting information. By the end of this course, students will:

1. Have an understanding of financial accounting reporting.
2. Be aware of the limitations of accounting information for use by external users.
3. Be prepared for the CFA exam.

Contenu:

This course focuses on the financial reporting process from a conceptual and a practical perspective. Specifically, we consider how public companies do report on their financial performance, according to the prescriptions of the International Accounting Standards Board (IASB).

Forme de l'évaluation:

Written exam (2 hours)
Retake exam (September): 2-hour written exam (100%).

Documentation:

Financial Reporting Analysis (Level I and Level II), CFA Institute, Pearson, 2011.

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.