

- 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 comptabilité/finance	Cours: 4 ph	cont. continu	6
Bachelor en sciences économiques, orientation économie politique	Cours: 4 ph	cont. continu	6
Bachelor en sciences économiques, orientation management	Cours: 4 ph	cont. continu	6
Bachelor en sciences économiques, orientation ressources humaines	Cours: 4 ph	cont. continu	6
Bachelor en sciences économiques, orientation systèmes d'information	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 Printemps

Equipe enseignante:

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Objectifs:

The aim of this course is to develop a basic understanding for analyzing financial statements. Students will acquire particular set of skills that allows them to report and analyze transactions under International Financial Reporting Standards IFRS.

By the end of this course, students will:

1. have an understanding of financial accounting and reporting.
2. know specific accounting rules under IFRS.
3. be aware of the limitations of accounting information for use by external users.

Contenu:

The course covers the following IFRS topics:

- 1) Fair Value Measurement
- 2) Revenue Recognition
- 3) Income Taxes
- 4) Asset and Liability Measurement
- 5) Financial Statement Presentation
- 6) Segment Reporting

Forme de l'évaluation:

Project (20%) and 2-hour final written exam during the last lecture of the semester (80%).
Reexamination session : 2-hour written exam (100%).

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.

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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.