

- 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).

### Forme de l'évaluation

2-hour written exam (100%) during the last lecture of the semester .  
Retake exam: 2-hour written exam (100%) during the 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

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

- 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 the presentation and measurement of revenue recognition, inventories, long-lived assets, financial instruments, etc.

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### **Financial Accounting (5AF2001)**

- Interpret general requirements for financial statements under international accounting standards
- 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
- Discuss with other students through in-class quizzes and exercises
- Explore relevant financial information from a company's annual report

#### **Compétences transférables**

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