

- 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 économie | Cours: 4 ph | Voir ci-dessous | 6 |
| Bachelor en sciences économiques, orientation management | Cours: 4 ph | Voir ci-dessous | 6 |
| Bachelor of Science en management et sport | Cours: 4 ph | Voir ci-dessous | 6 |
| Master bilingue en droit | Cours: 4 ph | Voir ci-dessous | 6 |
| Master en droit | Cours: 4 ph | Voir ci-dessous | 6 |
| Pilier B A - management | Cours: 4 ph | Voir ci-dessous | 6 |
| Pilier principal B A - management | Cours: 4 ph | 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

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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

In-person exams:

Project (30%) and 2-hour final written exam (70%) during the exam session.

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

Remote exams:

Project (30%) and 2-hour final written exam (70%) during the exam session.

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

| | |
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| URLs | 1) https://moodle.unine.ch/course/view.php?id=6720 |
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Open book exams.

Except for a computer, no connected devices are permitted during the exams. Any form of collaboration is prohibited. 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.

Pré-requis

Students should have successfully attended the course "Comptabilité Financière" or have a basic knowledge of accounting.

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