- 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 durabilité	**Cours: 4 ph**	**Voir ci-dessous**	6
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

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

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

Closed-book exam except for a course form (distributed).

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.

Modalités de rattrapage

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

Closed book exam except for a course form (distributed).

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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.

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

- Carry out a critical analysis
- Manage a project