

Accounting and Financial Reporting

**ECTS** : 4

**Volume horaire** : 36

**Description du contenu de l'enseignement :**

This course refines topics examined in a basic accounting course and addresses further issues :

- The relativity of accounting numbers : accounting principles and methods, various accounting standards (French GAAP, IFRS), various users' needs,
- Building financial statements: accounting methodology, accounting for day to day operations, accounting for investment decisions, the closing period, (reminders and further development of a basic accounting course)
- Accounting for financial operations
- Cash-flow statements
- International accounting standards
- Introduction to consolidated financial statements

**Compétence à acquérir :**

The aim of the course is to allow students:

- To get acquainted with the process of building financial statements for corporations and groups
- To read and interpret financial statements according to specific accounting standards (French GAAP and IFRS)
- To assess the validity of accounting information provided to users

Following this course, students should be familiar with the various financial statements and the main accounting concepts.

This course is designed for students who are heading for a master in accounting, auditing and control as well as for students in management who, as future managers, need to understand and adopt a critical stance as regards accounting and financial information.

**Mode de contrôle des connaissances :**

- Continuous assessment: Mid-term examination (35%) / Analysis of the financial statements of a company/group and participation (15%)
- A terminal examination: 50 %

**Bibliographie, lectures recommandées :**

Dick W. (2020), Financial accounting with IFRS, Pearson

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