

Histoire du management

ECTS : 3

Description du contenu de l'enseignement :

- Information.
- Financial markets.
- Financial accounting.

- The seminar aims to present and discuss the main trends of positive research in financial accounting. It studies the links between accounting information and market data. The current issues and academic debates surrounding the economic consequences of the disclosure of financial market accounting data - for example, the forecasts of financial analysts, the expected cost of capital, the valuation of companies - are addressed.

Compétence à acquérir :

- The course covers the following topics: i) information asymmetry, corporate reporting and capital markets; ii) intended and unintended impacts of IFRS adoption; iii) motivations and consequences of earnings management, iv) motivations and consequences of voluntary disclosure; v) motivations and consequences of non-financial disclosure; vi) corporate reporting and financial analysts.