Accounting and Financial Reporting

ECTS : 6

Enseignant responsable : Bruno OXIBAR (https://dauphine.psl.eu/recherche/cvtheque/oxibar-bruno)

Langue du cours : Français

Volume horaire : 36

Description du contenu de l'enseignement :

The aim of the course is to allow students to read and understand financial statements of corporations and groups.
This course should be of interest to all students considering applying to a master degree in accounting, as well as managers and investors who wish to understand and properly read financial statements.
It will help students gain a deeper grasp of accounting after the course Accounting 1, focused on fundamentals.
During 12 weeks and 3h per week, it will develop :
- Relativity of financial figures : accounting principles, options and accounting policies, bookkeping, under different accounting standards (PCG / IFRS);
- Financing operations;
- Statement of cash flow;
- Introduction to consolidation. This course is on Moodle.

1-2
Chapter 1 - Accounting reminders
Accounting methods and principles. Current operations, from bookkeeping to financial statements
3-4
Chapter 2: adjusting entries at the end of the financial period
Periodic inventory system, depreciation, amortization, impairment and provision, accruals and prepayments
5
Chapter 3: financial statements presentation
Balance sheet, income statements and notes. French format
6-7
Chapter 4: accounting standards normalization and international standards
Accounting standards setting, history and institutions. Focus on some IAS / IFRS standards: fair-value, impairment, leasing contracts, financial instruments
8
Mid-term exam
9-10
Chapter 5: booking of financing operations
Setting-up of a company, capital increase, net income appropriation, bonds
11
Chapter 6: cash-flow statement
Drawing up and analysis of a cash-flow statement
12
Chapter 7: introduction to consolidation
Consolidation scope: control and consolidation methods. Acquisition methods, equity method. Acquisition goodwill
13
Final Exam

Compétences à acquérir :

By the end of the course, students will be able to:
- Read financial statements they can build;
- Interpret the documents in accordance with their specific accounting standards (French and international);
- Assess the validity of accounting information provided to users.

Pré-requis obligatoires

Students should have completed Accounting 1, as a minimum grounding in accounting is necessary to follow this course :

double-entry bookkeeping, periodic inventory system and solid understanding of fundamental accounting principles, including the recording of current operations and year-end adjustments as well as the preparation of basic financial statements. Additionally, familiarity with the conceptual framework and local accounting standards, such as the French Plan Comptable Général (PCG) or other national GAAP, governing transaction recording is required.

Mode de contrôle des connaissances :

- A written assignment (50%) makes the continuous assessment mark;
- Final written exam (50%).

Basic calculators are allowed in examinations.
The numerical grade distribution will dictate the final grade. The passing grade for a course is 10/20.

Attendance

Attendance is mandatory. Students are expected to attend all classes, arrive on time, and stay for the entire session. Repeated absences or lateness may affect the final grade.

Class Participation

Active participation is encouraged, as it contributes to making classes more engaging and instructive. Students are expected to come prepared and contribute thoughtfully to discussions. When participation is part of the course assessment, it is evaluated based on the quality of contributions rather than their quantity.

Exam Policy

Students are not allowed to bring any materials into exams, except those explicitly authorized by the instructor. Unexcused absences from exams or failure to submit assigned cases will result in a grade of zero when calculating final averages. All exams must be submitted at the end of the examination period.

Communication and Grading

All questions or concerns regarding grading or course policies must follow the official procedures. No direct negotiation with instructors about grades or assessments is permitted. Be aware of the rules in Université Paris Dauphine about plagiarism and cheating during exams. All work turned in for this course must be your own work, or that of your own group. Working as part of a group implies that you are an active participant and fully contributed to the output produced by that group.

Bibliographie, lectures recommandées :

- Dick W., Missonier-Piera F. (2020), Financial accounting with IFRS, Pearson Education, 5th edition (French and English versions available); - Colasse B., with Chantiri R. (2023), Introduction à la comptabilité, Economica, 15th edition (French version).

Bruno Oxibar, PhD in Management Sciences and Chartered Accountant Associate Professor, Université Paris Dauphine-PSL
As a member of Dauphine Research in Management laboratory (DRM - CNRS Joint Research Unit), his research focuses on the role of digital technologies and non-financial information in corporate financial communication.
He teaches accounting at various levels, covering individual financial statements under French GAAP, IFRS-based accounting, consolidated financial statements, as well as corporate finance, including financial analysis of both standalone and group accounts.
Bruno also co-leads several executive education programs, including the Executive Master "Managers in Insurance Brokerage " (in partnership with PLANETE CSCA), the Certificates in "Financial Communication and Investor Relations" (in partnership with CLIFF, the French association of financial communication professionals), and the International Paris MBA in Tunis. In addition, he is Director of the Master's in Accounting, Control and Audit at Dauphine-PSL.
He is co-author, with Bernard Colasse, of the 6th edition of L'analyse financière de l'entreprise (2021) and recently published: Le Bot, C., Perrigot, R., Déjean, F., & Oxibar, B. (2025). ESG Reporting by Food Retail Groups: Focus on Employment of People with Disabilities. Revue de l'Organisation Responsable, 20(3), 7-30.