US171Z - Financial Accounting

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Code : US171Z

Unité spécifique de type cours

3 crédits

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Présentation

Prérequis

- Bachelor’s Degree holder or equivalent
- 3 years of professional experience
- Proficiency in English: (TOEFL IBT 90 or IELTS: 6.5 or TOEIC 800)
- Students require to show a minimum enthusiasm for numbers
- They are expected to be able to develop a critical analysis

Objectifs pédagogiques

The focus of this course is on the analysis and evaluation of businesses to provide managers with a clear understanding of how the business activities of a company are reflected in their financial statements. A manager, who uses accounting information to make well-reasoned decisions, can manage performance better.

Course objectives

- a. Acquire basic knowledge and enable students to become fluent in financial terminology. This course focuses on the numbers and their interpretation.
- b. Explain how financial measures of corporate performance are calculated and used to assess creditworthiness.

Compétences

Expected learning outcomes

- a. Understand how a company’s business and financing activities are reflected in its financial statements
- b. Set up financial statements from given details of transactions
- c. Understand the components of a company’s financial statements
- d. Measure operating, investing and financial performance using appropriate ratios e. Have a working knowledge of the following notions : working capital, cash flows, returns. Calculation and interpretation.

Programme

Contenu

- Introduction to financial accounting and reporting
- Measuring and reporting financial position
- Introduction to Financial Statements: Income Statement, Balance Sheet, Cash Flow Statement
- Assets, depreciation and amortization
- Manufacturing and merchandising companies - COGS and inventory
- Introduction to financial analysis Profitability
- Liquidity and working capital Reporting and Analyzing Cash Flows
- Solvency and LBO
- Financial Performance and Global Returns

Modalités de validation

- Contrôle continu
- Projet(s)
- Examen final