# US172N - Financial Accounting

Mis à jour le 14-04-2020

**Code : US172N**

Unité spécifique de type cours

4 crédits

**Responsabilité nationale :**
EPN15 - Stratégies / 1

**Contact national :**

Cnam - IIM - EPN stratégies - Programmes Master in Management (MIM)

EPN15, 2 rue Conté
bureau 31.2.31
75003 Paris
00 33 1 58 80 85 64
Sophie Le Liboux
sophie.le_liboux@cnam.fr

## Présentation

### Prérequis

Master in Management M1 Group: Core curriculum

### Objectifs pédagogiques

This course defines product costing, budgetary control systems and performance evaluation systems for planning, coordinating and monitoring the performance of a business. It also shows the ways in which organisations can foster strategic successes by the optimal use of accounting information.

## Programme

### Contenu

- NATURE AND PURPOSE OF ACCOUNTING
- BASIC CONCEPTS
- THE BALANCE SHEET
- THE INCOME STATEMENT
- RECOGNITION OF EXPENSES AND REVENUES
- ACCOUNTING RECORDS AND SYSTEMS
- LIFE-CYCLE NON-MONETARY ASSETS
- SOURCES OF CAPITAL
- COST OF SALES AND INVENTORIES
- THE STATEMENT OF CASH FLOWS
- INTERNATIONAL STANDARDS
- BASICS ON CONSOLIDATED STATEMENTS

### Modalités de validation

- Contrôle continu
- Examen final