US172N - Financial Accounting

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

Mis à jour le 13-03-2025

Code : US172N

Unité spécifique de type cours

4 crédits

Responsabilité nationale :
EPN15 - Stratégies / Christelle PEZON

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