Accounting for finance

Cauvin Eric

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<th>Cursus</th>
<th>Sem.</th>
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<td>Ing. finance</td>
<td>MA1, MA3</td>
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<th>Credits</th>
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**Remarque**

For sem. MA1. Special schedule: see the IF website http://sfi.epfl.ch/mfe/study-plan

**Summary**

The objective of the course is to provide participants with financial accounting mechanisms for understanding the financial statements of a company.

**Content**

1. The main financial statements
2. Basic accounting concepts, techniques and corporate annual reports
3. Financial statements analysis

**Keywords**

Financial accounting, Financial statements analysis

**Learning Outcomes**

By the end of the course, the student must be able to:

- Explain major accounting concepts
- Analyze the financial statements of a company
- Interpret major accounting documents
- Assess / Evaluate the impact of a decision on the financial statements of a company
- Justify the difference between cash-flows and equity of a company

**Transversal skills**

- Communicate effectively with professionals from other disciplines.

**Teaching methods**

Lectures, discussions/case studies.

**Expected student activities**

Class attendance, exercises and cases

**Assessment methods**
• 30% Midterm written exam (closed book)
• 20% (1) Financial analysis of a company (group work)
• 50% Final written exam (closed book)

Resources

Bibliography
Williams, Haka, Bettner. Financial and Managerial Accounting, 2005.

Ressources en bibliothèque
• Financial and Managerial Accounting / Williams
• Financial and Management Accounting / Weetman