

FIN-411

**Accounting for finance**

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Cursus	Sem.	Type
Financial engineering minor	H	Opt.
Financial engineering	MA1, MA3	Obl.

Language of teaching	English
Credits	2
Session	Winter
Semester	Fall
Exam	Written
Workload	60h
Weeks	14
Hours	<b>2 weekly</b>
Courses	2 weekly
Number of positions	

**Remark**

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)

(1) Each group (4 students maximum) chooses a company and makes a financial analysis based on the main concepts and methods learnt during the course. Then during the last lecture, each group presents his analysis (10/15 minutes).

## Resources

### Bibliography

Weetman Pauline, Financial and Management Accounting. An Introduction, Fourth Edition, FT, Prentice Hall, 2006.

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

### Ressources en bibliothèque

- [Financial and Management Accounting / Weetman](#)
- [Financial and Managerial Accounting / Williams](#)