

FIN-411

Accounting for finance

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Cursus	Sem.	Type
Financial engineering	MA1, MA3	Obl.
Managmt, tech et entr.	MA1, MA3	Obl.

Language of teaching	English
Credits	2
Withdrawal Session	Unauthorized Winter
Semester	Fall
Exam	Written
Workload	60h
Weeks	14
Hours	2 weekly
Courses	2 weekly
Number of positions	100

It is not allowed to withdraw from this subject after the registration deadline.

Remark

MA1 only. Special schedule: see the IF website <https://go.epfl.ch/fe> or MTE website: <https://go.epfl.ch/mte>

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 exam
- 20% (1) Financial analysis of a company (group work)
- 50% Final written exam (closed book)

(1) Each group (5 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 (or the two last) lecture, each group presents his analysis (10 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](#)