

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
<b>Hours</b>	<b>2 weekly</b>
Lecture	2 weekly
<b>Number of positions</b>	<b>100</b>

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

**Remark**

MA1 only. Special schedule. See the MFE website: <https://go.epfl.ch/fe>

**Summary**

The objective of the course is to provide participants with accounting mechanisms for understanding and analyzing 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.
- Respect relevant legal guidelines and ethical codes for the profession.
- Take responsibility for environmental impacts of her/ his actions and decisions.

**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](#)

#### **Moodle Link**

- <https://go.epfl.ch/FIN-411>