

FIN-411

Accounting for finance

Cauvin Eric

| 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 |

Il n'est pas autorisé de se retirer de cette matière après le délai d'inscription.

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>