

Master of International Business

Course Title: **IFRS & IAS**
Contact Hours: **20**
ECTS Credits: **3**

➤ **PRÉREQUIS / PRE-REQUISITES**
mastering accounting

➤ **OBJECTIFS PÉDAGOGIQUES DU COURS / LEARNING OBJECTIVES**

the aim of this course is to explain the rules – the International Financial Reporting Standards - which govern the preparation of financial statements for organizations which comply with international standards.

➤ **RESUME DU COURS / COURSE OVERVIEW**

This course covers advanced accounting concepts and processes that relates to the preparation of financial statements. Emphasis is on the collection and processing of accounting information for external financial reporting purposes, on the interpretation and use of this information in business decision making, and the preparation of financial statements.

Therefore,

This course is an intermediate course in accounting, financial statements and reporting. Students must have completed previously introductory financial accounting courses I and II, as well as Balance Sheet and Profit & Loss Account.

➤ **PLAN DE COURS /LISTE DES SUJETS ABORDES / TOPICS OF EACH SESSION**

Session	Topic	Readings or assignments
1	Statement of Cash Flows	Chapter 6
2	Stockholder's Equity	Chapter 13
3	Investments	Chapter 14
4	Accounting for Income Tax	Chapter 15
5	Rehearsal	Chapters 6, 13, 14, 15
6	FINAL EXAMINATION	Chapters 6, 13, 14, 15

➤ **ÉVALUATION (CONTRÔLE CONTINU) / GRADING (CONTINUOUS ASSESSMENT)**

Attendance 20%
participation: 30%
exam : 50%

➤ **RÉFÉRENCES BIBLIOGRAPHIQUES / REFERENCE MATERIALS**

Required textbook:
**INTERMEDIATE ACCOUNTING PRINCIPLES AND ANALYSIS, 2ND
EDITION**
WARFIELD/WEYGANDT/KIESO
ISBN: 978-0-471-73793-3