



MASTER
Management de l'art et de la culture

Titre du cours : Financial reporting

Course title:

Nombre d'heures : 12,00

Lecture hours:

RESUME DU COURS / COURSE OVERVIEW

This course will cover the following main topics: What is accounting? Introduction to financial accounting; Financial reporting standards; Necessity for financial reporting standards; qualitative characteristics of financial statement; annual report, the content of annual report; Balancesheet: content and aim of balancesheet ; income statement: content and aim; cash flow: content and aim; terminology variation.

PRE-REQUIS / PREREQUISITES

The students are required to have at least a bachelor degree in management science or any other related field

COMPETENCES ACQUISES A LA FIN DU COURS / LEARNING OBJECTIVES

The students will acquire the basic knowledge about the accounting , the reporting standards and they will understand the content of annual report with its components.

EVALUATION (CONTROLE CONTINU = MIN. 2 EPREUVES) / ASSESSMENT AND GRADING (Min. 2 tests)

	Pourcentage / Weight	Type
Epreuve 1 / Assessment n° 1	20%	Présence / Atte
Epreuve 2 / Assessment n° 2	40%	Présentation /
Epreuve 3 / Assessment n° 3	40%	Ecrit / Written
Epreuve 4 / Assessment n° 4		
Epreuve 5 / Assessment n° 5		
TOTAL	100%	

REFERENCES BIBLIOGRAPHIQUES ET SUPPORTS PEDAGOGIQUES / BIBLIOGRAPHY AND SUPPORT MATERIALS

Type Libellé / Details (indiquez le code ISBN pour les ouvrages / Please insert ISBN code for books)

Recommandé/Recommen	Financial accounting and reporting. A global perspective./978-1-4080-6662-1