

Comptabilité des opérations internationales

Composante
**Institut d'Administration
des Entreprises (IAE)**

Volume horaire
21h

Période de l'année
Semestre 3

En bref

- # **Langue(s) d'enseignement:** Français
- # **Méthode d'enseignement:** En présence
- # **Organisation de l'enseignement:** Formation initiale, Formation continue
- # **Ouvert aux étudiants en échange:** Oui

Présentation

Description

This course will help students feel at ease when having to analyse financial data of international groups. It is a "light" approach of how to analyse consolidated financial statements of groups, concentrating on IFRS framework. It will allow students to either work on or re-work on financial analysis concepts. Students will work on case studies.

Heures d'enseignement

Comptabilité des opérations internationales	CM	21h
- CM		

Programme détaillé

1. Financial Analysis and Financial Statements (Analysis): Uses of financial statements, Other relevant information source, Framework for conducting a Financial (Statements) Analysis;

2. Financial Reporting Standards: From a wide range of standards to convergence of global FRS, The IFRS Framework, Disclosures of critical and significant accounting policies;

3. Consolidated accounts: Understanding the Financial Statements, Principles and methods of consolidation, Influential elements of consolidated Financial Statements;

4. Financial analysis techniques: Activity, liquidity, solvency and profitability ratios, cash-flow statement analysis.

A case-study will be used all along the course.

Case-studies and/or passed exams will be studied.

Grading system: Exam of 1.5 hour

Compétences visées

To know the different parts of a financial diagnosis,

To know the different parts of a financial diagnosis based on consolidated accounts,

To understand the process of a financial diagnosis,

To find segmental information,

To analyse consolidated accounts of groups,

To feel at ease with financial documents of groups.

Bibliographie

International Financial Statement Analysis, Robinson T. R., Henry E., Pirie W.L., Broihahn M.A., CFA Institute, Wiley (kindle version /e-book), 3rd edition 2015

Corporate Finance, Theory and practice (Finance d'entreprise), Vernimmen P., Quiry P., Dalocchio M., Salvi A., 5th edition, 2018,

Vernimmen.net

Financial Journals : online database, Wall Street Journal, Les Echos, La Tribune etc...

Infos pratiques

Lieu(x)

Poitiers-Centre Ville

En savoir plus

<https://iae.univ-poitiers.fr/fr/portail-de-liae>