

FINANCIAL ACCOUNTING

Code du cours Course Code			Titre du cours Course title					
BAC.EAINA.FIBUS.2 201			FINANCIAL ACCOUNTING					
Crédits Credits		Période d'enseignement Teaching period					Année Académique Academic Year	
6		fall, spring, summer					2022/2023	
Charge de travail Student workload	Synchrone / Synchronous	Asynchrone / Asynchronous	Travail en équipe Team work	Activités pédagogiques / Pedagogical activities	Travail personnel Personal work	Coaching	Evaluation	Charge totale de travail Total workload
	39	0	0	0	40	0	0	79
Programme Program			Global BBA					
Discipline Discipline			Autre					
Module			-					
Type de cours Course type			core					
Campus			Barcelone, Belo Horizonte, Lille, Nanjing, Raleigh, Sophia					
Campus partenaire								
Course open to students in exchange								
Langue d'enseignement Teaching language		Anglais / English						
Responsable du cours Course leader			DALMASSO Audrey					
Pré-Requis Prerequisite			None					
Nom des intervenants par campus Instructor(s) names by campus	Belo Horizonte							
	Lille							
	Paris							
	Raleigh							
	Sophia				MASQUEFA Guillaume			
	Stellenbosch- Le Cap							
	Suzhou							
	Nanjing							

	Barcelone			
	Other			

Descriptif du cours / Course description	This course covers the basic principles of U.S financial accounting, including the presentation of the U.S. GAAP, the basic financial statements, the bookkeeping process, the principles of accounting control and safeguarding of assets.		
Thèmes / Topics			
Résultats d'apprentissage / Intended Learning Outcomes and Skills	<p>A l'issue de la formation, vous serez capable de / As a result of this module, you will be able to:</p> <p>Connaissances / Knowledge and Understanding (subject specific) Understand, analyze and interpret the 4 main financial statements The income statement, balance sheet, statement of retained earnings and cash flows. Be able to analyze, interpret and record business transactions</p> <p>Aptitudes cognitives / Cognitive skills use financial terminology and assert her/his verbal communication</p> <p>Attitudes / Key transferable skills Problem solving ability as well as oral and written communication skills will be developed throughout the course</p> <p>Ethical and social understanding The student is expected to: demonstrate in clear English if a company or asset is in good financial shape or not!</p>		
Contribution aux objectifs pédagogiques du programme / Contribution to learning objectives	Indiquer les learning objectives auxquels contribue le cours (en se basant sur le curriculum mapping du programme) / Indicate which learning objectives the course contributes to (based on the program curriculum mapping)		
	Cours soumis à évaluation dans le cadre de l'Assurance of Learning pour l'année en cours ?		Oui / Yes
Evaluation des étudiants / Student Assessment	Evaluation finale (DS)		40%
	Final examination		
	(Précisez la nature pour l'évaluation finale / Explain type for final examination)		
	Cliquez ici pour entrer du texte.		
	QCM - Quiz:		
	Epreuve sur table - Supervised exam:		
	Présentation orale - Presentation:		
	Rapport écrit/Dissertation - Report / Dissertation:		
	Participation - Class participation:		
	Autre, précisez / Other, precise:		

	Contrôle continu Continuous Assessment		60%
	préciser nature / Explain type		
	Cliquez ici pour entrer du texte. QCM - Quiz: Epreuve sur table - Supervised exam: Présentation orale - Presentation: Rapport écrit/Dissertation - Report / Dissertation: Participation - Class participation: Autre, précisez / Other, precise:		Nb midterms : 2
Méthodes d'enseignement Teaching Methods	Format de cours / Course format		
	Cours magistral / Lecture - TD / Tutorials		
	Autre, précisez / Other, precise:		
	Activités d'apprentissage / Learning activities		
	Personal guided study - Devoirs / Assignments		
Plan de cours Course Plan	CH 1 Introduction to Accounting, Difference between financial, managerial and tax accounting CH 2 Start Basic Financial Statements ex in class CH 2 End Basic Financial Statements CH 3 PART1 Journalizing, Posting, Basic accounting equation CH 3 PART 2 Journalizing, Posting, Revenues and Expenses + Trial Balance QUIZZ1 CH 4 Adjusting entries, Adjusted trial balance, financial statements preparation CH 5 Closing process MIDTERM 1 Midterm correction CH 6 Basics of Merchandising, COGS DO NOT COVER THE PERIODIC SYSTEM CH 8 Inventory , Average Cost/FIFO/LIFO DO NOT COVER THE PERIODIC SYSTEM SPRING BREAK QUIZZ 2 CH 7 Liquid Assets; emphasis on cash equivalents, marketable securities & A/R CH 9 Plant & Intangible Assets, focus on depreciation: straight line/double declining MIDTERM 2 CH 10 Liabilities, cover basic accounting for bonds no premium and discounts covered CH 11 Basics of stockholders equity CH 13 Cash Flow Statement CH 14 Financial Statement Analysis but emphasize that interpretation is of importance Review session FINAL EXAM		
Référence Académique / Academic reference	Lectures obligatoires / Required readings : Williams, Haka, Bettner. 14TH EDITION Mc Graw Hill Lectures Recommandées / Recommended readings :		

Site(s) web / Web site(s)	
Licence(s) informatique(s)/ Computer licenses	

Modalités de délivrance du cours (par campus si différent) Course delivery modes (per campus if different)						
Nombre CM Amphi / Number of Lectures	Durée CM Amphi (en heures) / Lecture duration (in hours)	Nombre TD / Number of Tutorial classes	Durée TD (en heures) / Tutorial class duration (in hours)	Asynchrone / Asynchronous	Autres (Distance learning, etc...) (en heures) / Other (in hours)	Préciser les spécificités de programmation (TD journée, cadencement spécifique des séances) / Specify if full-day tutorial class, different schedules
Campus Sophia						
0	0	13	3	0	0	