

INTRODUCTION TO FINANCE

LEVEL: MASTER 1

PERIOD: SEMESTER 1

LANGUAGE: EN

ECTS: 3

TEACHER/COORDINATOR: JÉRÉMIE BERTRAND



1-Main objectives

- › Understand and master the technical skills to analyze financial statements.
- › Learn French accounting standards and how managerial decisions affect financial reports.
- › Be able to construct, read and analysis the three most common financial statement: the income statement, balance sheet and cash-flow statement.
- › Be able to make a cost accounting analysis.

2-Skills developed

- › Be able to understand how firm decisions affect a financial report.
- › Be able to analyze firm financial health.

3-General content

1. Generality about accounting
2. The Balance sheet and Income Statement:
 - a. How to construct them?
 - b. How to analyze them?
3. The Cash-flow statement: construction and analysis
4. Cost accounting analysis: from the raw material to the finished good, how much does it cost?

4- Evaluation

Written exam and a firm financial analysis.