

# INTRODUCTION TO FINANCE

**LEVEL:** MASTER 1

**PERIOD:** SEMESTER 1

**LANGUAGE:** EN

**ECTS:** 3

**TEACHER/COORDINATOR:** VAN HONG VU



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## 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.