COURSE DETAIL

FINANICAL MANAGEMENT: THE INTERNATIONAL AND FINANCIAL REPORTING STANDARDS

Country
France

Host Institution
University of Bordeaux

Program(s)
University of Bordeaux

UCEAP Course Level
Upper Division

UCEAP Subject Area(s)
Economics Business Administration

UCEAP Course Number
142

UCEAP Course Suffix

UCEAP Official Title
FINANICAL MANAGEMENT: THE INTERNATIONAL AND FINANCIAL REPORTING STANDARDS

UCEAP Transcript Title
FINANCIAL MANAGEMNT

UCEAP Quarter Units
3.50

UCEAP Semester Units
2.30

Course Description

This course focuses on the performance of European firms according to essential external users such as investors and “analysts." It deals with a specific angle of analysis - the financial aspects of the performance - viewed from users like shareholders, bankers, creditors, customer unions, and tax authorities. Comparability of financial information through the International Financial Reporting Standards (IFRS) is a key issue in an international environment. Taking a user perspective throughout, whether discussing reporting principles or in the practice of financial analysis, this course is divided in two parts: identifying the financial information provided in the IFRS system, and examining the analysts’ views on this information? The course covers international and comparative accounting, performance indicators, methods for measuring the success of a firm, and evaluation methods for company financing policy. It also discusses comparative differences in international practices, as doing business with European companies requires the ability to analyze the information they provide. Other topics covered include how investors and analysts view the information that companies provide, what they see as its strengths and weaknesses, what information really matters to them and what they all but disregard, and finally, how they estimate the company’s performance through the information provided in IFRS.

Language(s) of Instruction
English

Host Institution Course Number

Host Institution Course Title
FINANICAL MANAGEMENT: THE INTERNATIONAL AND FINANCIAL REPORTING STANDARDS

Host Institution Course Details

Host Institution Campus SCIENCES PO BORDEAUX
Host Institution Faculty
Host Institution Degree
Host Institution Department Sciences Po
Course Last Reviewed 2023-2024

Print