



**MASTER**  
**Management de l'hôtellerie internationale**

**Titre du cours :** Financial reporting

**Course title:**

**Nombre d'heures :** 12,00

**Lecture hours:**

**RESUME DU COURS / COURSE OVERVIEW**

This course will cover the following main topics: What is accounting? Introduction to financial accounting; Financial reporting standards; Necessity for financial reporting standards; qualitative characteristics of financial statement; annual report, the content of annual report; Balancesheet: content and aim of balancesheet ; income statement: content and aim; cash flow: content and aim; terminology variation.

**PRE-REQUIS / PREREQUISITES**

The students are required to have at least a bachelor degree in management science or any other related field

**COMPETENCES ACQUISES A LA FIN DU COURS / LEARNING OBJECTIVES**

The students will acquire the basic knowledge about the accounting , the reporting standards and they will understand the content of annual report with its components.

**EVALUATION (CONTROLE CONTINU = MIN. 2 EPREUVES) / ASSESSMENT AND GRADING ( Min. 2 tests )**

|                             | Pourcentage / Weight | Type            |
|-----------------------------|----------------------|-----------------|
| Epreuve 1 / Assessment n° 1 | 20%                  | Présence / Atte |
| Epreuve 2 / Assessment n° 2 | 40%                  | Présentation /  |
| Epreuve 3 / Assessment n° 3 | 40%                  | Ecrit / Written |
| Epreuve 4 / Assessment n° 4 |                      |                 |
| Epreuve 5 / Assessment n° 5 |                      |                 |
| <b>TOTAL</b>                | <b>100%</b>          |                 |

**REFERENCES BIBLIOGRAPHIQUES ET SUPPORTS PEDAGOGIQUES / BIBLIOGRAPHY AND SUPPORT MATERIALS**

Type Libellé / Details (indiquez le code ISBN pour les ouvrages / Please insert ISBN code for books )

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| Recommandé/Recommen | Financial accounting and reporting. A global perspective./978-1-4080-6662-1 |
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