

## Faculty of Economic, Social and Political Sciences



### CMPT2952 Accounting and analysis of financial statements

[45h] 5 credits

This two-yearly course is taught in 2007-2008, 2009-2010,...

Language: French

Level: Second cycle

#### **Main themes**

At the end of the class, students should be able to

- Understand essential accounting principles,
- Analyze the relationship between balance sheets and other financial reporting tools,
- Investigate the impact of business law on financial statements,
- Analyze the financial accounting information prepared for external bodies: investors, creditors, suppliers...etc.

#### **Content and teaching methods**

Content

Method

Basic business laws underlying accounting,

Accounting tools, reporting measures, ledgers, cost reports,

Financial statement analysis:

Ratios; cash flow analysis, financial performance measurement tools

Investigate the influence of business laws on financial reports