

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
CNT232	Financial Accounting	3	2	0	0	2	2
Prerequisites							
Admission Requirements							
Language of Instruction	French						
Course Type	Elective						
Course Level	Bachelor Degree						
Objective	The objective of the course is to inform students on accounting records and financial statements used in business enterprises.						
Content	Economy-Enterprise-Accounting						
	Basic concepts of accounting						
	Accounting records-Inventories						
	Accounting records-Receivables						
	Accounting records-Payables						
	Accounting records-Financial instruments						
	Accounting records-Non-current assets						
	Accounting records-Other transactions						
References	Financial statements-Balance Sheet						
	Financial statements-Income statement and statement of cash flows						
	Financial statement analysis-Ratio analysis						
	Financial statement analysis-Vertical analysis, horizontal analysis, trend analysis						

Theory Topics

Week	Weekly Contents
1	Economy-Enterprise-Accounting
2	Basic concepts of accounting
3	Accounting records-Inventories
4	Accounting records-Inventories
5	Accounting records-Receivables
6	Accounting records-Payables
7	Accounting records-Financial instruments
8	Accounting records-Non-current assets
9	Accounting records-Other transactions
10	Financial statements-Balance Sheet
11	Financial statements-Income statement and statement of cash flows
12	Financial statement analysis-Ratio analysis
13	Financial statement analysis-Ratio analysis
14	Financial statement analysis-Vertical analysis, horizontal analysis, trend analysis