

Number of ECTS credits : 3

Course language : English

Course leader : BEN KRAIEM RAMZI

Speakers : BEN KRAIEM RAMZI

≡ COURSE DESCRIPTION

Two case studies:

- The first case study will primarily tackle the articulation between financial accounting concepts, economic and financial performance analysis, and financial statements from the perspective of external stakeholders (financial markets, shareholders, bankers, auditors etc.).
- The second case study will be dedicated to the articulation between managerial accounting concepts, financial performance management issues from the perspective of internal stakeholder and strategy.

≡ COURSE OBJECTIVES

This Elective will provide students to get a deeper understanding of the concepts introduced in the previous financial and managerial accounting courses.

This elective will focus on the concept's contribution to decision-making processes relevant to parties internal and external to the company.

≡ LEARNING OBJECTIVES

C4B learning goal	LG1 - Analysis
C4B learning objective	LO2 - Analyse complex situations
Outcomes	Lev. 2 - Formulate hypotheses to understand a complex situation, in a structured way, by mobilizing disciplinary frameworks if necessary

≡ TACKLED CONCEPTS

Financial communication, strategic managerial accounting, economic and financial performance, financial performance management

≡ LEARNING METHODS

Lecture, case studies, and groupwork
Lecture, case studies, and groupwork

≡ EXPECTED WORK AND EVALUATION

Two case studies

≡ BIBLIOGRAPHY

Financial Accounting and Reporting - a global perspective , H.Stolowy. M. Lebas, Y. Ding, Cengage Learning, London, 4th edition, 2013.

Managerial Accounting, K. W. Braun and W. M. Tietz. Pearson, 4th edition, 2014.

≡ EVALUATION METHODS

100 % : Continus Assessment