

## **FINANCIAL ACCOUNTING PRE-COURSE**

### COURSE OUTLINE

#### **1. Introduction**

For the subject of Financial Management in which financial accounting for general management is treated, students are required to complete an online pre-course. This pre-course has been specially designed by professors of the IESE accounting department and is offered through the Coursera platform.

The name of the pre-course is "Accounting: Making Sound Decisions", which is detailed below:

Dedication:  
4 weeks of study, 3-5 hours / week.

#### **2. Objectives**

In these sessions, the accounting mechanics, the balance sheet, the income statement and the statement of cash flows are introduced.

#### **3. Learning Outcomes**

Relate the financial statements and interpret their information to ensure that all students begin the regular course with all the necessary basic concepts.

#### **4. Competences**

Possess and understand knowledge that provides the basis in the accounting area.

#### **5. Content and Methodology**

The format of the course consists of videos, with interactive questions, exercises and technical readings. Additionally, during the course of Financial Management, a weekly class of optional review is offered.

## **6. Evaluation**

The evaluation of this online pre-course is done through an exam at the end of each of the first three weeks and a final exam.

Students must pass these exams with the level required by Coursera to receive a certification of having successfully completed the course (grade equal to or greater than 80%).

The Coursera platform corrects the exams.

In the case of the final exam there is also a small part of correction by other students through the guidelines provided by the teacher.

For those who have experienced difficulties in this online pre-course, a mandatory pre-course of 4 hours a week prior to the start of the regular course is offered.