

5.0 credits

45.0 h + 15.0 h

Teacher(s) :	De Rongé Yves (coordinator) ; De Wolf Michel ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	Part I The IAS/IFRS 1. The main principles 2. The valuation rules according to the IAS/IFRS applied to a. Asset b. Liabilities c. profit and loss account, Part II Group of companies' accounts 1. Introduction: the concepts of group and consolidated accounts 2. Legislation in force and scope 3. The consolidation perimeter 4. consolidation methods and establishing equivalence 5. problems related to consolidation Part III. methods of financial statement analysis 1. Introduction: General objective 2. Sources of information 3. Basic topics in financial analysis 4. Restructuring reserve and provision accounts: economic and financial mass methods 5. Ratio methods 6. Flow table methods
Aims :	This course aims to give students basic skills in group of companies accounting, according to the IFRS and financial statement analysis. By the end of the course, students should have acquired good basic skills of IAS/IFRS and in integral and proportional consolidation methods. They should also be able to produce a diagnosis of a company or group of companies' financial situation by examining the consolidated accounts <i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i>
Content :	The course is aimed at understanding and control of valuation rules by international standards IAS/IFRS, methods of full consolidation and proportional groups of companies and analysis techniques financial statements to establish a diagnostic financial firm or group.
Other infos :	Course entry requirements: Accounting I Textbook : Cerrada K., De Rongé Y., De Wolf M. et Gatz M., Comptabilité et analyse des états financiers, éd. De Boeck, Bruxelles 2006.
Cycle and year of study :	> Preparatory year for Master in Management > Bachelor in Economics and Management > Bachelor in Business Engineering
Faculty or entity in charge:	ESPO