

5.0 credits

30.0 h

Teacher(s) :	Cerrada Cristia Karine ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	<p>Ce cours comporte trois objectifs importants :</p> <p>a) Faire ressortir les liens entre la lecture des bilans et comptes de résultats et de la procédure comptable sous-jacente.</p> <p>b) Faire apprécier les rapprochements et les distances entre les données comptables et financières des comptes annuels et les considérations économiques, compte tenu des prescriptions légales (qui relèvent du droit comptable, du droit des sociétés et du droit fiscal).</p> <p>c) Faire comprendre la relativité des méthodes couramm</p>
Aims :	<p>At the end of the class, students should be able to</p> <ul style="list-style-type: none"> o Understand essential accounting principles, o Analyze the relationship between balance sheets and other financial reporting tools, o Investigate the impact of business law on financial statements, o Analyze the financial accounting information prepared for external bodies: investors, creditors, suppliers...etc. <p><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></p>
Content :	<p>Basic business laws underlying accounting,</p> <p>Accounting tools, reporting measures, ledgers, cost reports,</p> <p>Financial statement analysis:</p> <p>Ratios; cash flow analysis, financial performance measurement tools</p> <p>Investigate the influence of business laws on financial reports</p>
Other infos :	<p>Evaluation : Class participation and oral examination, in French or English</p> <p>Support : Slides provided through icampus</p> <p>References : Provided during the class</p>
Cycle and year of study :	> Master [60] in Management
Faculty or entity in charge:	CLSM