

5.0 credits	30.0 h	2q
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Teacher(s) :	Sarens Gerrit ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	<p>The first part of the course will explain what is a balance sheet, the double entry principle, the accounting process, the closing postings. It will describe the functioning of the main accounts of the balance sheet and the income statement. It will also focus on the accounting record of specific transactions such as depreciation and amortization, investment and divestment in fixed tangible assets, purchases, sales , inventories,</p> <p>The second part of the course will explain the existing methods to analyze existing financial accounting statements.</p> <p>The third part will be an introduction to management accounting, in particular to direct costing, full costing</p>
Aims :	<p>The main objectives of this financial accounting course is that students</p> <ul style="list-style-type: none"> - acquire the basic accounting principles and techniques. Students will learn how to present the financial information that translates the period's transactions undertaken by an institution in a summary statement presenting its uses and resources. At the end of this course, students - - should possess the basic accounting knowledge needed to prepare financial statements. - should be able to analyze the financial accounting information prepared for external bodies: investors, creditors, suppliers...etc. - should be able to compute direct costing, full costing, <p>..</p> <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>Content</p> <ol style="list-style-type: none"> 1. Accounting principles 2. Financial statement analysis: ratios; cash flow analysis, financial performance measurement tools 3. Management accounting: full costing, direct costing, <p>Methods</p> <p>Combination of classes, with real-life examples and exercises.</p>
Other infos :	<p>Prerequisite : basic course in accounting</p> <p>Evaluation : open book written exam (problem solving)</p> <p>Support : DE RONGÉ Y. et CERRADA K., Contrôle de gestion, Pearson Education (2005)</p> <p>References : see support</p> <p>Pedagogic team : teacher</p>
Cycle and year of study :	> Master [60] in Management
Faculty or entity in charge:	CLSM