

5.0 credits	30.0 h + 0.0 h	2q
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Teacher(s) :	Nsabimana André ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	1. Introduction -- Objective of the course -- Definition of a company -- Role of and approach to financial analysis -- Basic documents -- Period under review -- Methods of analysis 2. Regulatory provisions concerning unconsolidated annual accounts -- 2.1. Csoc -- 2.2. Act of 17 July 1975 ' RD of 8 October 1976 ==& t; RD of Csoc 30.01.2001 3. Annual accounts -- 3.1. From the documentary evidence to the annual accounts -- 3.2. Content of the annual accounts -- 3.3. Presentation of annual accounts 4. Reformatting the annual accounts 5. Ratios -- 5.1. Analysis of resources and employment -- 5.2. Management analysis -- 5.3. Analysis of profit and loss account -- 5.4. Analysis of the relationship between the balance sheet and the profit and loss account -- 5.5. Miscellaneous 6. Cash flow table -- 6.1. Calculating variations -- 6.2. Balancing changes in value 6.3. Towards the cash flow statement
Aims :	On completion of this course, students will be able: -- to use the detailed analysis of the annual accounts of an unlisted company to prepare reports to be drawn up by the company's management body. -- to carry out a pertinent diagnosis based on this study in the context of specific economic situations (too rapid growth of the business, restructuring) <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>

Evaluation methods :	Written examination
Teaching methods :	Lectures and group work
Bibliography :	Etats financiers, analyse et interprétation ' P. Lurkin, N. Descendre, D. Lievens ' Editions De Boeck' Traité d'analyse financière ' H. OOGHE, Ch. Van Wymeersch ' Presses Universitaires de Namur
Cycle and year of study :	> Certificat d'université : Expertise judiciaire comptable > Certificat d'université en expertise comptable > Preparatory year for Master in Management (shift Schedule 2)
Faculty or entity in charge:	BLSM