UCL Université catholique de Louvain

LLSMG2000

2015-2016

Accounting and Financial Statement Analysis

5.0 credits	30.0 h	1q

Teacher(s) :	Cerrada Cristia Karine ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	This class pursues three objectives a) Highlight the links between reading balance sheets and income statements and the accounting. b) To appreciate the reconciliations and the distances between the accounting and financial data of the annual accounts and economics , given the legal requirements (reporting to the accounting law, company law and tax law) . c) To understand the relativity of commonly applied methods to study the Financial Statements and establish a business diagnostic
Aims :	Having regard to the LO of the programme X, this activity contributes to the development and acquisition of the following LO: -- 1. Corporate citizenship 1.1. 'Look critically ' 2. Combine knowledge 2.1. Master a core knowledge.. 2.3. Articulate the acquired knowledge from different areas of management 2.5. Articulate and apply the acquired knowledge ' 3. A scientific and pragmatic approach 3.1. Conduct an analytical reasoning ' 3.2. Collect, select and analyze information , ' 3.3.Consider problems using a pragmatic approach , ' 3.4. Perceptively synthesize 'diagnosis ' 3.5.Produce implementable solutions' 4. Entrepreneurship and ability to evolve 4.1.Reflect on and evolve content, process and aims of professional practices. 5. Work in intedisciplinary environment 9. Enlargment of its own competencies 9.2. Quick and autonomous study' *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".*
Content :	Basic business laws underlying accounting, Accounting tools, reporting measures, ledgers, cost reports, Financial statement analysis: Ratios; cash flow analysis, financial performance measurement tools Investigate the influence of business laws on financial reports
Bibliography :	: No TEXTBOOK. and available on line . BOOK : K. Cerrada, Y.De Rongé, M. De Wolf et M.Gatz, comptabilité et analyse des états financiers, 3 eme ed, de Boeck, Bruxelles, 2014. not compulsorySupports available on line are on ICAMPUS.
Other infos :	Evaluation : written examination, in French or English References : Provided during the class
Faculty or entity in charge:	CLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [60] in Management	GEST2M1	5	-	