

5.0 credits	30.0 h	1q
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Teacher(s) :	Colmant Bruno ;
Language :	Anglais
Place of the course	Louvain-la-Neuve
Prerequisites :	<i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Aims :	<p>The main objectives can be summarized as providing the students with :</p> <ul style="list-style-type: none"> - a good understanding of the main theoretical concepts and of the actual practices underlying the international accounting standards; - a good awareness of the major challenges faced by companies in these matters. <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> <p>Analysis of the main IAS/IFRS standards</p> <p>A comparative approach of IAS/ IFRS, US GAAP and European directives</p> <p>The evolution of the relationships between accounting and taxation for companies adopting IAS standards</p> <p>Methods</p> <p>In-class activities</p> <ul style="list-style-type: none"> - Lectures - Exercices/PT - Project based learning <p>At home activities</p> <ul style="list-style-type: none"> - Readings to prepare the lecture - Exercices to prepare the lecture - Paper work - Students presentation

<p>Other infos :</p>	<p>Prerequisites (ideally in terms of competencies)Financial accounting and financial statement analysis</p> <p>Evaluation : Final exam, papers, oral presentations and Class participation, in French or English</p> <p>Support : Slides provided through icampus</p> <p>References : Provided during the class</p> <p>Corporate features</p> <ul style="list-style-type: none"> - conference - case study - corporate guest <p>Skills</p> <ul style="list-style-type: none"> - presentation skills - writing skills - team work - individual autonomy - problem solving - decision making - time management - project management - critical thinking
<p>Faculty or entity in charge:</p>	<p>CLSM</p>

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Management	GEST2M	5	-	
Master [120] in Business engineering	INGE2M	5	-	
Master [120] in Management	GESM2M	5	-	
Master [120] in Business Engineering	INGM2M	5	-	
Master [120] in Actuarial Science	ACTU2M	5	LECGE1212 and LACTU2050	