

4.0 credits	30.0 h + 15.0 h	1q
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Teacher(s) :	Provost Anne-Catherine ;
Language :	Français
Place of the course	Mons
Main themes :	- The different types of company formations and changes to the capital; - The equity resulting from the allocation of income; - Investment subsidies, deferred taxes and untaxed reserves; - Provisions for risks and charges; - Debts of more than one year (subordination clause, bonds, finance leases, debt whose nominal value includes interest, instalment payments, non-interest bearing debts, etc.); - Fixed assets: the valuation, revaluation, subsidies, depreciations, impairments, interest during construction, realisation, capitalised production, etc.; - Inventories: Types of inventory, valuation, valuation methods, variations, etc.; - Receivables and payables due in one year or more (financial, commercial, tax debts, pay roll and social debts; trade receivables and other): Reclassification, nominal value, impairment on receivables, foreign currency receivables, factoring, foreign currency conversion adjustments, etc.; - The adjustments of assets and liabilities; - Cash and cash equivalents: treasury shares, other investments; - Availability: valuation on the closing date, currency values, write-downs, etc.; - Income and expenses, determining the result, the tax base, the assignment; - Off-balance sheet assets and liabilities.
Aims :	On completion of this course, students will have mastered the main valuation rules relating to PCMN accounts with a view to registration. <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 with integrated exercises
Bibliography :	- GUERRA F. (2004), Comptabilité managériale, Le système d'information comptable, Vol. 3, De Boeck. - OOGHE H. et al. (2004), Praktijkgids voor de jaarrekening, Kluwer.
Faculty or entity in charge:	BLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Executive certificate in Accounting and Auditing	REC9CE	4	-	
Master [120] in Management	GESM2M	4	-	
Master [120] in Management	GEST2M	4	-	