MGEST2141

2015-2016

IAS and IFRS

6.0 credits	45.0 h + 0.0 h	2q

Teacher(s) :	Stempnierwsky Yvan ;
Language :	Français
Place of the course	Mons
Prerequisites :	'Audit and inspection' option
Main themes :	This course focuses on international standards other than those dedicated to consolidation. Conceptual framework: the main differences to the traditional Belgian accounting approach, history and recognition of the IASB, international recognition of standards, the standardisation process, features of standards. Presentation of financial statements and accounting mechanisms in accordance with the IFRS framework: ' IAS1: presentation ; ' IAS8: accounting principles, changes in accounting estimates and errors; ' IAS10: events after the reporting period; ' IAS33: earnings per share; ' IAS34: interim financial reporting; ' IFRS1: first-time adoption; ' IFRS5: non-current assets. Presentation of assets, current and non-current: IAS 16, 17, 20, 23, 36, 38 and 40. Presentation of liabilities, financial assets and non-financial obligations: IAS 32, 39, 19 and 37. Income from continuing operations. Analysis and financial communications.
Aims :	On completion of this course, students will be able to understand the basic rules defined by the IAS/IFRS with respect to the drafting of the (unconsolidated) annual accounts and to put them into practice using concrete examples. Students will amongst other things be able to summarise similarities and differences in relation to the Belgian conceptual framework. *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".*
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	6	-	
Master [120] in Management	GEST2M	6	-	
Master [120] in Management	GESM2M	6	-	