UCL Université catholique de Louvain

MGEST2142

2015-2016

Normes comptables internationales de consolidation

6.0 credits	45.0 h + 0.0 h	2q

Teacher(s) :	Vessié Bénédicte ;
Language :	Français
Place of the course	Mons
Prerequisites :	'Audit and inspection' option
Main themes :	Part 1: Legal and technical aspects of consolidation - The legal provisions; - The general principles; - The obligation to draw up consolidated accounts; - The types of links between companies; - The consolidation perimeter, the principles and exclusion from the perimeter; - Consolidation methods; - The treatment of equity securities: global integration, equity, proportionate consolidation - Goodwill: Acquisition of shares of subsidiaries, revaluation of assets and liabilities, identification of new assets and liabilities. - The standardisation of accounts of group companies: pre-consolidation adjustments; - Elimination of intra-group transactions - The conversion of foreign currency items for subsidiaries denominated in foreign currency; - Deferred taxes. Part 2: drafting consolidated financial statements, practical aspect - Preparing consolidated financial statements; - The consolidated management report; - Consolidation in practice: the bundle.
Aims :	This course aims to establish group accounts in accordance with the legal requirements of international standards (IAS/IFRS dedicated to consolidation). *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".*
Evaluation methods :	Written examination
Teaching methods :	- Lectures - Exercises
Bibliography :	- International Accountings Standards Board, International Financial Reporting Standards, Incorporating International Accounting Standards and Interpretations, London. - Normes internationales d'information financière (2006), Consolidation du journal officiel de l'Union Européenne, Kluwer. - WOLFGANG D., MISSONIER-PIERRA F. (2006), Comptabilité financière en IFRS, Pearson Education. - WHITE A. (2003), La consolidation directe, De Boeck.
Faculty or entity in charge:	BLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Management	GEST2M	6	-	
Master [120] in Management	GESM2M	6	-	
Executive certificate in Accounting and Auditing	REC9CE	6	-	