

6 credits	30.0 h + 10.0 h	Q2
-----------	-----------------	----

Teacher(s)	Provost Anne-Catherine ;
Language :	French
Place of the course	Charleroi
Main themes	FR THEME 2 The course is divided into three parts: <ul style="list-style-type: none"> •the first part is devoted to the study of the basic mechanisms of general accounting; •the second part focuses on a more in-depth analysis of some specific accounts of P.C.M.N. addressing the valuation rules relating to them; •the third part consists of examining the financial structure of the company (analysis of its funding sources, its uses of funds and the balance of his assets using financial ratios such as working capital) to analyze its origin of the profit (calculation of management ratios) and finally to explain its financial performance (relationship between equity and income statement: profit rate, overall profitability, financial profitability, leverage, etc.)
Aims	<p>At the end of this course, the student will be able to:</p> <ul style="list-style-type: none"> •explain and implement the fundamental mechanisms of accountancy; •post common entries in accordance with the accounting procedures and rules; •apply the main valuation rules; •prepare complete annual accounts of a company; •make an initial diagnostic of the financial performance of a company. <p>-----</p> <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>
Evaluation methods	<ul style="list-style-type: none"> • Continuous assessment for the lecture section. • Evaluation of group work.
Teaching methods	<ul style="list-style-type: none"> • Lectures • Assignments • Group work (financial analysis of a company based on published annual accounts)
Bibliography	<ul style="list-style-type: none"> • GUERRA F. (2001), Comptabilité managériale, Le système d'information comptable, Vol. 1, Mise en place du système, De Boeck Université. • GUERRA F. (2004), Comptabilité managériale, Le système d'information comptable, Vol. 2, Fonctionnement des comptes, De Boeck. • GUERRA F. (2004), Comptabilité managériale, L'utilisation du système d'information comptable, Vol. 4, Le diagnostic externe, De Boeck.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [60] in Management (shift schedule)	GEHC2M1	6		