



In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

5 credits	45.0 h + 15.0 h	Q2
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Teacher(s)	Danaux Géraldine (compensates De Wolf Michel) ;De Rongé Yves (coordinator) ;De Wolf Michel ;
Language :	French
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>
Main themes	Part I The IAS/IFRS 1. The main principles 2. The valuation rules according to the IAS/IFRS applied to a. Asset b. Liabilities c. profit and loss account, Part II Group of companies' accounts 1. Introduction: the concepts of group and consolidated accounts 2. Legislation in force and scope 3. The consolidation perimeter 4. consolidation methods and establishing equivalence 5. problems related to consolidation Part III. methods of financial statement analysis 1. Introduction: General objective 2. Sources of information 3. Basic topics in financial analysis 4. Restructuring reserve and provision accounts: economic and financial mass methods 5. Ratio methods 6. Flow table methods
Aims	<p>1 This course aims to give students basic skills in group of companies accounting, according to the IFRS and financial statement analysis. By the end of the course, students should have acquired good basic skills of IAS/IFRS and in integral and proportional consolidation methods. They should also be able to produce a diagnosis of a company or group of companies' financial situation by examining the consolidated accounts</p> <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>
Content	The course is aimed at understanding and control of valuation rules by international standards IAS/IFRS, methods of full consolidation and proportional groups of companies and analysis techniques financial statements to establish a diagnostic financial firm or group.
Bibliography	K. Cerrada, Y. De Rongé et M. De Wolf, Comptabilité et analyse des états financiers - principes, applications et exercices, De Boeck Supérieur, 2019.
Other infos	Course entry requirements: Accounting I Textbook : Cerrada K., De Rongé Y., De Wolf M. et Gatz M., Comptabilité et analyse des états financiers, éd. De Boeck, Bruxelles 2006.
Faculty or entity in charge	ESPO

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Bachelor : Business Engineering	INGE1BA	5	LECGE1113	
Bachelor in Economics and Management	ECGE1BA	5	LECGE1113	
Minor in Management (ESPO students)	LGESB100I	4		