

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	30.0 h + 10.0 h	Q1
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Teacher(s)	Cerrada Cristia Karine ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	This class pursues three objectives a) Highlight the links between reading balance sheets and income statements and the accounting. b) To appreciate the reconciliations and the distances between the accounting and financial data of the annual accounts and economics , given the legal requirements ( reporting to the accounting law, company law and tax law ) . c) To understand the relativity of commonly applied methods to study the Financial Statements and establish a business diagnostic
Aims	<p><b>Having regard to the LO of the programme X, this activity contributes to the development and acquisition of the following LO:</b></p> <ul style="list-style-type: none"> <li>• 1. Corporate citizenship 1.1. 'Look critically ' 2. Combine knowledge 2.1. Master a core knowledge.. 2.3. Articulate the acquired knowledge from different areas of management 2.5. Articulate and apply the acquired knowledge ' 3. A scientific and pragmatic approach 3.1. Conduct an analytical reasoning ' 3.2. Collect, select and analyze information , ' 3.3.Consider problems using a pragmatic approach , ' 3.4. Perceptively synthesize 'diagnosis' 3.5.Produce implementable solutions' 4. Entrepreneurship and ability to evolve 4.1.Reflect on and evolve content, process and aims of professional practices. 5. Work in interdisciplinary environment 9. Enlargement of its own competencies 9.2. Quick and autonomous study'</li> </ul> <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	<b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b> Written exam
Content	Basic business laws underlying accounting, Accounting tools, reporting measures, ledgers, cost reports, Financial statement analysis: Ratios; cash flow analysis, financial performance measurement tools Investigate the influence of business laws on financial reports
Inline resources	<a href="https://moodleucl.uclouvain.be/course/view.php?id=10037">https://moodleucl.uclouvain.be/course/view.php?id=10037</a>
Bibliography	<ul style="list-style-type: none"> <li>• Pas de syllabus. DIAPORAMA non obligatoire et disponible en ligne (moodle du cours) .</li> </ul> <p>OUVRAGE proposé : K. Cerrada, Y. De Rongé et M. De Wolf, Comptabilité et analyse des états financiers, 3 eme ed, de Boeck, Bruxelles, 2019. non obligatoire.</p>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Aims
Master [60] in Management	GEST2M1	5		