

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	Q1
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This biannual learning is being organized in 2019-2020

Teacher(s)	De Rongé Yves ;
Language :	French
Place of the course	Louvain-la-Neuve
Aims	<p>Having regard to the LO of the programme X, this activity contributes to the development and acquisition of the following LO:</p> <p>1</p> <ul style="list-style-type: none"> • 1. Corporate citizenship 1.1. 'Look critically ' 1.2. Decide and act by incorporating ethical and humanistic values , ' 1.3. Decide and act responsibly ' 2. Combine knowledge 2.1. Master a core knowledge.. 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 ' 6. Teamwork 6.1. Work in a team and integrate... 8. Listening and Communication 8.2. Express a clear and structured message' 9. Enlargement of its own competencies 9.1. Personal development ' <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	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
Bibliography	: Pas de syllabus. DIAPORAMA obligatoire et disponible en ligne . OUVRAGE proposé : K. Cerrada, Y. De Rongé, M. De Wolf,, Comptabilité et analyse des états financiers, De Boeck Université, 3ème édition, 2019 non obligatoire. Pas de dossier de lectures.
Other infos	Evaluation : Class participation and oral examination, in French or English References : Provided during the class
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [60] in Management (shift schedule)	GEHD2M1	5		