


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.

6 credits	15.0 h + 15.0 h	Q2
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Teacher(s)	Nsabimana André ;
Language :	French
Place of the course	Charleroi
Main themes	<p>1. Introduction</p> <ul style="list-style-type: none"> • Objective of the course • Definition of a company • Role of and approach to financial analysis • Basic documents • Period under review • Methods of analysis <p>2. Regulatory provisions concerning unconsolidated annual accounts</p> <ul style="list-style-type: none"> • 2.1. Csoc • 2.2. Act of 17 July 1975 ' RD of 8 October 1976 ==> RD of Csoc 30.01.2001 <p>3. Annual accounts</p> <ul style="list-style-type: none"> • 3.1. From the documentary evidence to the annual accounts • 3.2. Content of the annual accounts • 3.3. Presentation of annual accounts <p>4. Reformatting the annual accounts</p> <p>5. Ratios</p> <ul style="list-style-type: none"> • 5.1. Analysis of resources and employment • 5.2. Management analysis • 5.3. Analysis of profit and loss account • 5.4. Analysis of the relationship between the balance sheet and the profit and loss account • 5.5. Miscellaneous <p>6. Cash flow table</p> <ul style="list-style-type: none"> • 6.1. Calculating variations • 6.2. Balancing changes in value <p>6.3. Towards the cash flow statement</p>
Aims	<p>On completion of this course, students will be able:</p> <p>1</p> <ul style="list-style-type: none"> • to use the detailed analysis of the annual accounts of an unlisted company to prepare reports to be drawn up by the company's management body. • to carry out a pertinent diagnosis based on this study in the context of specific economic situations (too rapid growth of the business, restructuring) <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	Due to the COVID-19 crisis, the information in this section is particularly likely to change. Written examination
Teaching methods	Due to the COVID-19 crisis, the information in this section is particularly likely to change. Lectures and group work
Bibliography	Etats financiers, analyse et interprétation ' P. Lurkin, N. Descendre, D. Lievens ' Editions De Boeck' Traité d'analyse financière ' H. OOGHE, Ch. Van Wymeersch ' Presses Universitaires de Namur

Faculty or entity in charge	CLSM
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Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Accounting (Level 1)	EXCO9CE	5		
Master [120] in Management (shift Schedule 2)	FEHC2M	6		