



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	Q2
-----------	--------	----

Teacher(s)	Vessié Bénédicte ;
Language :	French
Place of the course	Mons
Aims	<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>
Bibliography	<ul style="list-style-type: none"> • International Accountings Standards Board, International Financial Reporting Standards, incorporating International Accounting Standards and Interpretations, Londres. • Normes internationales d'information financière (2006), Consolidation du journal officiel de l'Union Européenne, Kluwer. • WOLFGANG D., MISSONIER-PIERRA F. (2006), Comptabilité financière en IFRS, Pearson éducation. • WHITE A. (2003), La consolidation directe, De Boeck.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management	GEST2M	5		
Executive certificate in Accounting and Auditing	REC9CE	5		
Master [120] in Management	GESM2M	5		