




En raison de la crise du COVID-19, les informations ci-dessous sont susceptibles d'être modifiées, notamment celles qui concernent le mode d'enseignement (en présentiel, en distanciel ou sous un format comodal ou hybride).

5 crédits	30.0 h	Q1
-----------	--------	----

Enseignants	Colmant Bruno ;
Langue d'enseignement	Anglais
Lieu du cours	Louvain-la-Neuve
Thèmes abordés	The main objectives can be summarized as providing the students with : - a good understanding of the main theoretical concepts and of the actual practices underlying the international accounting standards; - a good awareness of the major challenges faced by companies in these matters.
Acquis d'apprentissage	<p>During their programme, students of the LSM Master's in management or Master's in Business engineering will have developed the following capabilities'</p> <p>2.1 Master the core knowledge of each area of management..</p> <p>2.3 Articulate the acquired knowledge from different areas of management.</p> <p>2.4 Activate and apply the acquired knowledge accordingly to solve a problem.</p> <p>2.5 Contribute to the development and advancement o the management field.</p> <p>5.1 Understand the inner workings of an organization : develop a global approach and integrate the internal logic used within the organization</p> <p>-----</p> <p><i>La contribution de cette UE au développement et à la maîtrise des compétences et acquis du (des) programme(s) est accessible à la fin de cette fiche, dans la partie « Programmes/formations proposant cette unité d'enseignement (UE) ».</i></p>
Modes d'évaluation des acquis des étudiants	<p>En raison de la crise du COVID-19, les informations de cette rubrique sont particulièrement susceptibles d'être modifiées.</p> <p>Continuous evaluation</p> <ul style="list-style-type: none"> • Date: will be specify later • Type of evaluation: papers and class participation • Comments: No <p>Evaluation week</p> <ul style="list-style-type: none"> • Oral: No • Written: No • Unavailability or comments: No <p>Examination session</p> <ul style="list-style-type: none"> • Oral: Yes • Written: Yes • Unavailability or comments: No
Contenu	Content Analysis of the main IAS/IFRS standards A comparative approach of IAS/ IFRS, US GAAP and European directives The evolution of the relationships between accounting and taxation for companies adopting IAS standards Methods In-class activities - Lectures - Exercices/PT - Project based learning At home activities - Readings to prepare the lecture - Exercices to prepare the lecture - Paper work - Students presentation
Autres infos	Prerequisites (ideally in terms of competencies)Financial accounting and financial statement analysis Evaluation : Final exam, papers, oral presentations and Class participation, in French or English Support : Slides provided through icampus References : Provided during the class Corporate features - conference - case study - corporate guest Skills - presentation skills - writing skills - team work - individual autonomy - problem solving - decision making - time management - project management - critical thinking
Faculté ou entité en charge:	CLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Crédits	Prérequis	Acquis d'apprentissage
Master [120] en sciences de gestion	GESM2M	5		
Master [120] en sciences actuarielles	ACTU2M	5		
Master [120] en sciences de gestion	GEST2M	5		
Master [60] en sciences de gestion	GESM2M1	5		