





Due to the COVID-19 crisis, the information below is subject to change, in particular that concerning the teaching mode (presential, distance or in a comodal or hybrid format).

|           |        |    |
|-----------|--------|----|
| 5 credits | 30.0 h | Q1 |
|-----------|--------|----|

|                             |  |
|-----------------------------|--|
| Teacher(s)                  | Colmant Bruno ;  |
| Language :                  | English  |
| Place of the course         | Louvain-la-Neuve   |
| Main themes                 | 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.  |
| Aims                        | <p><b>During their programme, students of the LSM Master's in management or Master's in Business engineering will have developed the following capabilities'</b></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>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          | <p><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <p><b>Continuous evaluation</b></p> <ul style="list-style-type: none"> <li>• Date: will be specify later</li> <li>• Type of evaluation: papers and class participation</li> <li>• Comments: No</li> </ul> <p><b>Evaluation week</b></p> <ul style="list-style-type: none"> <li>• Oral: No</li> <li>• Written: No</li> <li>• Unavailability or comments: No</li> </ul> <p><b>Examination session</b></p> <ul style="list-style-type: none"> <li>• Oral: Yes</li> <li>• Written: Yes</li> <li>• Unavailability or comments: No</li> </ul>  |
| Content                     | 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   |
| Other 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   |
| Faculty or entity in charge | CLSM   |

| <b>Programmes containing this learning unit (UE)</b> |                         |         |              |   |
|--|-------------------------|---------|--------------|---|
| Program title  | Acronym                 | Credits | Prerequisite | Aims  |
| Master [120] in Management                           | <a href="#">GESM2M</a>  | 5       |              |  |
| Master [120] in Actuarial Science                    | <a href="#">ACTU2M</a>  | 5       |              |  |
| Master [120] in Management                           | <a href="#">GEST2M</a>  | 5       |              |  |
| Master [60] in Management                            | <a href="#">GESM2M1</a> | 5       |              |  |