

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).

6 credits

15.0 h + 15.0 h

Q2

Teacher(s)	Nsabimana André ;
Language :	French
Place of the course	Charleroi
Main themes	<p>1. Introduction</p> <ul style="list-style-type: none"> <li>• Objective of the course</li> <li>• Definition of a company</li> <li>• Role of and approach to financial analysis</li> <li>• Basic documents</li> <li>• Period under review</li> <li>• Methods of analysis</li> </ul> <p>2. Regulatory provisions concerning unconsolidated annual accounts</p> <ul style="list-style-type: none"> <li>• 2.1. Csoc</li> <li>• 2.2. Act of 17 July 1975 ' RD of 8 October 1976 ==&gt; RD of Csoc 30.01.2001</li> </ul> <p>3. Annual accounts</p> <ul style="list-style-type: none"> <li>• 3.1. From the documentary evidence to the annual accounts</li> <li>• 3.2. Content of the annual accounts</li> <li>• 3.3. Presentation of annual accounts</li> </ul> <p>4. Reformatting the annual accounts</p> <p>5. Ratios</p> <ul style="list-style-type: none"> <li>• 5.1. Analysis of resources and employment</li> <li>• 5.2. Management analysis</li> <li>• 5.3. Analysis of profit and loss account</li> <li>• 5.4. Analysis of the relationship between the balance sheet and the profit and loss account</li> <li>• 5.5. Miscellaneous</li> </ul> <p>6. Cash flow table</p> <ul style="list-style-type: none"> <li>• 6.1. Calculating variations</li> <li>• 6.2. Balancing changes in value</li> </ul> <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"> <li>• 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.</li> <li>• to carry out a pertinent diagnosis based on this study in the context of specific economic situations (too rapid growth of the business, restructuring)</li> </ul> <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>Students will be evaluated in person or remotely depending on the evolution of sanitary conditions on the base:</p> <ul style="list-style-type: none"> <li>• a written or oral exam</li> <li>• group and/or individual work</li> </ul>

Teaching methods	<p><b>Due to the COVID-19 crisis, the information in this section is particularly likely to change.</b></p> <ul style="list-style-type: none"> <li>• The lectures will be in person and/or remotely depending on the evolution of health conditions.</li> <li>• Teaching will be based on lectures supported by readings and case studies.</li> </ul>
Inline resources	Course material and information on the moodle site of the course and documents distributed during the class.
Bibliography	<ul style="list-style-type: none"> <li>• K. Cerrada, Y. De Rongé, M. De Wolf, Comptabilité et analyse des états financiers, Principes, applications et exercices, De Boeck, 2019, 3ème édition</li> <li>• H. OOGHE, H. Vander Bauwhede, Ch. Van Wymeersch. Traité d'analyse financière, Anthemis, 2018.</li> </ul>
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Executive certificate in Accounting (Level 1)	EXCO9CE	5		