



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	Q2
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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	GESM2M	5		
Master [120] in Management	GEST2M	5		
Executive certificate in Accounting and Auditing	REC9CE	5		