

6.00 credits

15.0 h + 15.0 h

Q2

Teacher(s)	Nsabimana André ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
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>
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <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>
Evaluation methods	<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	<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	<p>Course material and information on the moodle site of the course and documents distributed during the class.</p>

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

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Executive certificate in Accounting (Level 1)	EXCO9CE	5		