

4.00 credits

30.0 h + 5.0 h

Q2

Teacher(s)	Nsabimana André ;
Language :	English > French-friendly
Place of the course	Louvain-la-Neuve
Learning outcomes	
Evaluation methods	The evaluation of the course consists of a written final exam (60%) and a group work (40%). In the case of a second registration, only the unsuccessful part will be represented.
Teaching methods	The teaching method includes lectures, readings and case studies.
Content	<p><b>Introduction to Accounting</b></p> <ul style="list-style-type: none"> <li>• Definition</li> <li>• Principle of the double entry</li> <li>• The balance sheet: definition of the main accounts</li> <li>• Income statement</li> <li>• Inventory operations</li> </ul> <p><b>Key concepts in financial statement analysis</b></p> <ul style="list-style-type: none"> <li>• Fundamental themes of financial analysis</li> <li>• Restructuring the balance sheet and income statement</li> <li>• Economic and financial mass method</li> <li>• Ratios method</li> <li>• Cash flow analysis</li> </ul> <p><b>Introduction to management accounting</b></p> <ul style="list-style-type: none"> <li>• Main cost concepts</li> <li>• Partial costing methods and decision support</li> <li>• Full costing methods</li> </ul> <p><b>Introduction to investment analysis methods</b></p> <ul style="list-style-type: none"> <li>• Discounted cash flows</li> <li>• Net Present Value</li> <li>• Internal rate of return</li> <li>• The payback period</li> </ul> <p><b>Introduction to performance evaluation</b></p> <ul style="list-style-type: none"> <li>• Assessing financial performance</li> <li>• Overall performance analysis: economic, social and environmental measures ("triple bottom line")</li> </ul>
Inline resources	The course powerpoints and other documents are available on the Moodle course platform.
Bibliography	Peter Walton and Walter Aerts, Global Financial Accounting and Reporting. Thomson Learning. 2006. Pierre Vernimmen, Pascal Quiry, Maurizio Dallochio, Yann Le Fur, Antonio Salvi, Corporate Finance, Theory and Practice. Wiley, 2018
Faculty or entity in charge	EPL

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Chemical and Materials Engineering	<a href="#">KIMA2M</a>	4		
Master [120] in Civil Engineering	<a href="#">GCE2M</a>	4		
Master [120] in Biomedical Engineering	<a href="#">GBIO2M</a>	4		
Master [120] in Mechanical Engineering	<a href="#">MECA2M</a>	4		
Master [120] in Electrical Engineering	<a href="#">ELEC2M</a>	4		
Master [120] in Chemistry	<a href="#">CHIM2M</a>	4		
Master [120] in Physical Engineering	<a href="#">FYAP2M</a>	4		
Master [120] in Computer Science and Engineering	<a href="#">INFO2M</a>	4		
Master [120] in Computer Science	<a href="#">SINF2M</a>	4		
Master [120] in Electro-mechanical Engineering	<a href="#">ELME2M</a>	4		
Master [120] in Mathematical Engineering	<a href="#">MAP2M</a>	4		
Minor in Management (basic knowledge)	<a href="#">MINOGEST</a>	4		
Master [120] in Data Science Engineering	<a href="#">DATE2M</a>	4		
Master [120] in Data Science: Information Technology	<a href="#">DATI2M</a>	4		