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Teacher(s)	De Rongé Yves ;
Language :	French
Place of the course	Bruxelles Saint-Louis
Prerequisites	<i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Learning outcomes	<b>At the end of this learning unit, the student is able to :</b> This course aims to train the students to make good use of financial information released by companies and corporate groups. In other terms, the aim is to bring the students to analyse with a critical and analytical mind the image of companies as it appears based on their annual and consolidated accounts.
Evaluation methods	3 hour written exam.
Teaching methods	Lecture
Content	This course is composed of three parts: - The presentation of the evaluation rules of financial law, i.e. the ways of codifying economic realities in accounting data; - A development of the methods of analysing the most common financial statements: restructuring in economic and financial masses, ratios, flow statements; - An initiation to consolidation accounting, i.e. accounting of corporate groups.
Bibliography	Cerrada K., De Rongé Y. et De Wolf M., <i>Comptabilité et Analyse des états financiers</i> , De Boeck Université, 3ème édition, 2019
Other infos	None
Faculty or entity in charge	ESPB

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Bachelor in Economics and Management	<a href="#">ECGB1BA</a>	4	<a href="#">BECGE1112</a>	
Bachelor in Economics and Management (French-English)	<a href="#">ECAB1BA</a>	4	<a href="#">BECGE1112</a>	
Bachelor in Economics and Management (French-Dutch-English)	<a href="#">ECTB1BA</a>	4	<a href="#">BECGE1112</a>	
Bachelor : Business Engineering	<a href="#">INGB1BA</a>	4	<a href="#">BECGE1112</a>	
Bachelor : Business Engineering (French-English)	<a href="#">INAB1BA</a>	4	<a href="#">BECGE1112</a>	
Bachelor : Business Engineering (French-Dutch-English)	<a href="#">INTB1BA</a>	4	<a href="#">BECGE1112</a>	