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| 5.00 credits | 45.0 h + 20.0 h | Q1 |
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| Teacher(s)                  | Collin Victor ;   |
| Language :                  | French  |
| Place of the course         | Mons  |
| 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>  |
| Main themes                 | This course covers two main topics. On the one hand, the recording of specific accounting operations (changes in capital, revaluations, remuneration, investment credits, etc.) in accounting software. On the other hand, the analysis of the performance of a company and its annual report (governance, risk management, IFRS, CSR and sustainable development).   |
| Learning outcomes           | <p><b>At the end of this learning unit, the student is able to :</b></p> <p>Given the « competencies referential » linked to the LSM Bachelor in Management and Business Engineering, this course mainly develops the following competencies:</p> <ul style="list-style-type: none"> <li>• 1.1. Demonstrate the ability to reason independently and adopt a considered and critical approach to knowledge (academic and common sense).</li> <li>• 1.3. Analyse a situation responsibly, taking into account the economic, social and environmental impact on the various stakeholders.</li> <li>• 2.1. Understand the basic concepts and theories in each of the fields of management and economics.</li> <li>• 2.4. Apply knowledge gained from different subjects to solve a simple but concrete management problem.</li> <li>• 3.1. Understand and selectively use scientific texts and works in French and English.</li> <li>• 3.5. Demonstrate rigour and discernment (validity and relevance) in the collation of information sources, and precision in their referencing.</li> <li>• 5.1. Understand the internal workings of a company of limited size and complexity.</li> <li>• 5.2. Understand these workings, place them in their socio-economic context and identify the interdisciplinary issues.</li> <li>• 6.1. Know and understand the principles of collaborative learning.</li> <li>• 6.2. Recognize and take into account the different points of view of team members.</li> <li>1 • 7. Manage a project</li> <li>• 8. Communicate</li> <li>• 9. Develop</li> </ul> <p>At the end of the class, the student will be able to:</p> <ul style="list-style-type: none"> <li>• record specific accounting operations (changes in capital, revaluations, remuneration, investment credits, etc.) by applying the valuation rules;</li> <li>• use accounting software to record actual supporting documents and draw up the company's annual accounts;</li> <li>• make a diagnosis of the performance of a company by collecting relevant information in accounting software, its annual report or in databases (such as Bel-First);</li> <li>• approach the annual report of a company in terms of governance, risk management; IFRS, and CSR and sustainable development.</li> </ul> <p>The course also targets two soft skills, namely:</p> <ul style="list-style-type: none"> <li>• develop critical thinking;</li> <li>• adopt a professional attitude (work independently and responsibly).</li> </ul> |
| Bibliography                | <p>GUERRA F. (2004), Comptabilité managériale : le système d'information comptable, Vol 4. Diagnostic externe, De Boeck.</p> <p>OOGHE H., VAN WYMEERSCH CH., VANDER BAUWHEDE H. (2022), Traité d'analyse financière, Tomes 1 et 2, Anthemis.</p> <p>CERRADA K., DE RONGE Y., DE WOLF M. (2019), Comptabilité et analyse des états financiers, De Boeck.</p>   |
| Faculty or entity in charge | CLSM  |

| <b>Programmes containing this learning unit (UE)</b> |                         |         |                           |   |
|--|-------------------------|---------|---------------------------|---|
| Program title  | Acronym                 | Credits | Prerequisite              | Learning outcomes   |
| Bachelor in Management                               | <a href="#">GESM1BA</a> | 5       | <a href="#">MGEST1103</a> |  |