

Faculty of Economic, Social and Political Sciences



ECGE1211 Financial Statement Analysis

[30h+15h exercises] 3 credits

Teacher(s): Yves De Rongé, Michel De Wolf
Language: French
Level: First cycle

Aims

This course aims to give students basic skills in group of companies accounting and financial statement analysis. By the end of the course, students should have acquired good basic skills in integral and proportional consolidation methods. They should also be able to produce a diagnosis of a company or group of companies' financial situation by examining the consolidated accounts

Main themes

Part I. Group of companies' accounts

1. Introduction: the concepts of group and consolidated accounts
2. Legislation in force and scope
3. The consolidation perimeter
4. consolidation methods and establishing equivalence
5. problems related to consolidation

Part 2. methods of financial statement analysis

1. Introduction: General objective
2. Sources of information
3. Basic topics in financial analysis
4. Restructuring reserve and provision accounts: economic and financial mass methods
5. Ratio methods
6. Flow table methods

Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)

Course entry requirements: Students should have taken the Management accountancy course

Other credits in programs

ECGE12BA	Deuxième année de bachelier en sciences économiques et de gestion	(3 credits)	Mandatory
INGE12BA	Deuxième année de bachelier en ingénieur de gestion	(3 credits)	Mandatory