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| 6 credits | 30.0 h + 10.0 h | Q2 |
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|-----------------------------|---|
| Teacher(s)                  | Provost Anne-Catherine ;  |
| Language :                  | French  |
| Place of the course         | Mons  |
| Main themes                 | <p>The course is divided into three sections:</p> <ul style="list-style-type: none"> <li>• the first section is dedicated to the study of the basics of general accounting;</li> <li>• the second section focuses on a more in-depth analysis of some specific accounts of PCMN addressing the valuation rules relating to them;</li> <li>• the third section consists of examining the financial structure of the company (analysis of its sources of finance, its use of funds and the balance of their assets using financial ratios such as working capital) to analyse its profit origin (calculation of management ratios) and finally to explain its financial performance (the relationship between equity and income statement: rate of profit, overall profitability, financial profitability, leverage, etc.)</li> </ul> |
| Aims                        | <p>On completion of this course, students will be able:</p> <ol style="list-style-type: none"> <li>1 • to understand the basic mechanisms of accountancy;</li> <li>• to post common entries;</li> <li>• to apply valuation rules;</li> <li>• to draw up annual accounts;</li> <li>• to carry out an initial analysis of the financial performance of a company.</li> </ol> <p>-----</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>   |
| Evaluation methods          | <ul style="list-style-type: none"> <li>• Continuous assessment for the lecture section.</li> <li>• Evaluation of group work.</li> </ul>   |
| Teaching methods            | <ul style="list-style-type: none"> <li>• Lectures</li> <li>• Assignments</li> <li>• Group work (financial analysis of a company based on published annual accounts)</li> </ul>  |
| Bibliography                | <ul style="list-style-type: none"> <li>• GUERRA F. (2001), Comptabilité managériale, Le système d'information comptable, Vol. 1, Mise en place du système, De Boeck Université.</li> <li>• GUERRA F. (2004), Comptabilité managériale, Le système d'information comptable, Vol. 2, Fonctionnement des comptes, De Boeck.</li> <li>• GUERRA F. (2004), Comptabilité managériale, L'utilisation du système d'information comptable, Vol. 4, Le diagnostic externe, De Boeck.</li> </ul>   |
| Faculty or entity in charge | CLSM  |

| <b>Programmes containing this learning unit (UE)</b> |                         |         |              |   |
|--|-------------------------|---------|--------------|---|
| Program title  | Acronym                 | Credits | Prerequisite | Aims  |
| Master [60] in Management<br>(shift schedule)        | <a href="#">GEHM2M1</a> | 6       |              |  |