



In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

6 credits

15.0 h + 15.0 h

Q2

|                             |                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Teacher(s)                  | Bouakicha Joël ;                                                                                                                                                                                                                                                                                                                              |
| Language :                  | French                                                                                                                                                                                                                                                                                                                                        |
| Place of the course         | Charleroi                                                                                                                                                                                                                                                                                                                                     |
| Aims                        | <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>                                                                                      |
| Bibliography                | <ul style="list-style-type: none"> <li>• Traité pratique des comptes annuels ' comptes consolidés 'Editions Kluwer</li> <li>• La consolidation directe, Principes et pratiques ' A ; White, D. Godfroid ' Editions De Boeck</li> <li>• Traité d'analyse financière ' H. OOGHE, Ch. Van Wymeersch ' Presses Universitaires de Namur</li> </ul> |
| Faculty or entity in charge | CLSM                                                                                                                                                                                                                                                                                                                                          |

| <b>Programmes containing this learning unit (UE)</b> |         |         |              |                                                                                     |
|------------------------------------------------------|---------|---------|--------------|-------------------------------------------------------------------------------------|
| Program title                                        | Acronym | Credits | Prerequisite | Aims                                                                                |
| Executive certificate in Accounting (Level 2)        | EXCA9CE | 5       |              |  |
| Master [120] in Management (shift Schedule 2)        | FEHC2M  | 6       |              |  |