

4.00 credits

30.0 h + 5.0 h

Q2

Teacher(s)	Provost Anne-Catherine ;
Language :	English > French-friendly
Place of the course	Louvain-la-Neuve
Learning outcomes	
Evaluation methods	<p>The final grade of the course consists of a written final exam (60%) and a group work (40%). In case of written exam failure, the grade of the group work won't be taken into account in the final grade. Only the unsuccessful part will be represented in case of retake exam.</p> <p>Note that by submitting your group work for evaluation:</p> <ul style="list-style-type: none"> <li>- you assert that it accurately reflects the facts and to do so you need to have verified the facts, especially if they originate from generative AI resources;</li> <li>- you assert that all your sources that go beyond common knowledge are suitably attributed. Common knowledge is what a knowledgeable reader can assess without requiring confirmation from a separate source;</li> <li>- you assert that you have respected all specific requirements of your assigned work, in particular requirements for transparency and documentation of process, or have explained yourself where this was not possible.</li> </ul> <p>If any of these assertions are not true, whether by intent or negligence, you have violated your commitment to truth, and possibly other aspects of academic integrity. This constitutes academic misconduct.</p>
Teaching methods	The teaching method includes lectures, readings and case studies.
Content	<p><b>Introduction to Accounting</b></p> <ul style="list-style-type: none"> <li>• Definition</li> <li>• Principle of the double entry</li> <li>• The balance sheet: definition of the main accounts</li> <li>• Income statement</li> <li>• Inventory operations</li> </ul> <p><b>Key concepts in financial statement analysis</b></p> <ul style="list-style-type: none"> <li>• Fundamental themes of financial analysis</li> <li>• Restructuring the balance sheet and income statement</li> <li>• Economic and financial mass method</li> <li>• Ratios method</li> <li>• Cash flow analysis</li> </ul> <p><b>Introduction to management accounting</b></p> <ul style="list-style-type: none"> <li>• Main cost concepts</li> <li>• Partial costing methods and decision support</li> <li>• Full costing methods</li> </ul> <p><b>Introduction to investment analysis methods</b></p> <ul style="list-style-type: none"> <li>• Discounted cash flows</li> <li>• Net Present Value</li> <li>• Internal rate of return</li> <li>• The payback period</li> </ul> <p><b>Introduction to performance evaluation</b></p> <ul style="list-style-type: none"> <li>• Assessing financial performance</li> <li>• Overall performance analysis: economic, social and environmental measures ("triple bottom line")</li> </ul>
Inline resources	The course powerpoints and other documents are available on the Moodle course platform.
Bibliography	<p>Peter Walton and Walter Aerts, Global Financial Accounting and Reporting. Thomson Learning. 2006.</p> <p>Pierre Vernimmen, Pascal Quiry, Maurizio Dallocchio, Yann Le Fur, Antonio Salvi, Corporate Finance, Theory and Practice. Wiley, 2018</p>

Faculty or entity in charge	EPL
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Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Chemical and Materials Engineering	KIMA2M	4		
Master [120] in Civil Engineering	GCE2M	4		
Master [120] in Biomedical Engineering	GBIO2M	4		
Master [120] in Mechanical Engineering	MECA2M	4		
Master [120] in Electrical Engineering	ELEC2M	4		
Master [120] in Chemistry	CHIM2M	4		
Master [120] in Physical Engineering	FYAP2M	4		
Master [120] in Computer Science and Engineering	INFO2M	4		
Master [120] in Computer Science	SINF2M	4		
Master [120] in Electro-mechanical Engineering	ELME2M	4		
Master [120] in Mathematical Engineering	MAP2M	4		
Master [120] in Data Science Engineering	DATE2M	4		
Master [120] in Data Science: Information Technology	DATI2M	4		
Master [120] in Energy Engineering	NRGY2M	4		
Minor in Management (basic knowledge) [Programme pour les étudiants de l'EPL exclusivement]	MINOGEST	4		