



5.00 credits

30.0 h

Q2

Teacher(s)	Vessié Bénédicte ;
Language :	French
Place of the course	Mons
Prerequisites	
Learning outcomes	
Bibliography	<ul style="list-style-type: none"> <li>• International Accountings Standards Board, International Financial Reporting Standards, incorporating International Accounting Standards and Interpretations, Londres.</li> <li>• Normes internationales d'information financière (2006), Consolidation du journal officiel de l'Union Européenne, Kluwer.</li> <li>• RAFFOURNIER Bernard, La consolidation des comptes selon les IFRS (2020), De Boeck</li> <li>• WHITE A. (2016), La consolidation directe - Principe de base, De Boeck.</li> </ul>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management	<a href="#">GESM2M</a>	5		
Master [120] in Management	<a href="#">GEST2M</a>	5		
Executive certificate in Accounting and Auditing	<a href="#">REC9CE</a>	5		