



5.00 credits

45.0 h + 15.0 h

Q2

Teacher(s)	De Wolf Michel ;Postaire Maxence ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	Part I The IAS/IFRS 1. The main principles 2. The valuation rules according to the IAS/IFRS applied to a. Asset b. Liabilities c. profit and loss account, Part II 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 III. 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
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>1 This course aims to give students basic skills in group of companies accounting, according to the IFRS and financial statement analysis. By the end of the course, students should have acquired good basic skills of IAS/IFRS and 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</p>
Content	The course is aimed at understanding and control of valuation rules by international standards IAS/IFRS, methods of full consolidation and proportional groups of companies and analysis techniques financial statements to establish a diagnostic financial firm or group.
Bibliography	K. Cerrada, Y. De Rongé, M. De Wolf et L. Gheeraert, Comptabilité, cash flows et durabilité - principes, applications et exercices, De Boeck Supérieur, 4ème édition, 2024 Législation comptable belge et européenne.
Other infos	Course entry requirements: Accounting I Textbook : Cerrada K., De Rongé Y., De Wolf M. et Gatz M., Comptabilité et analyse des états financiers, éd. De Boeck, Bruxelles, last edition.
Faculty or entity in charge	ESPO

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Minor in Management (ESPO students)	MINAGEST	4		
Bachelor in Economics and Management	ECGE1BA	5		
Bachelor : Business Engineering	INGE1BA	5		