


5.00 credits

45.0 h + 20.0 h

Q1

Teacher(s)	Provost Anne-Catherine ;
Language :	French
Place of the course	Mons
Main themes	Two main themes are addressed. On the one hand, the study of the fundamental mechanisms of general accounting and the keeping of a company's accounts, from the opening to the closing of an accounting year. Based on its annual accounts, the financial diagnosis is then approached through the analysis of the structure and management.
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b> Given the « competencies referential » linked to the LSM Bachelor in Management and Business Engineering, this course mainly develops the following competencies:</p> <ul style="list-style-type: none"> <li>• 1.1. Demonstrate the ability to reason independently and adopt a considered and critical approach to knowledge (academic and common sense).</li> <li>• 2.4. Apply knowledge gained from different subjects to solve a simple but concrete management problem.</li> <li>• 3.1. Understand and selectively use scientific texts and works in French and English.</li> <li>• 3.2. Apply clear and structured analytical reasoning, conceptual frameworks and science-based models to describe and analyse a simple but concrete problem and offer a solution.</li> <li>• 3.3. With the help of dedicated software tools, collate, select and analyse relevant information using basic statistical and data analysis methods.</li> <li>• 3.4. Analyse and interpret results or proposals, and provide a well-argued critique, for a simple but concrete management problem.</li> <li>• 3.5. Demonstrate rigour and discernment (validity and relevance) in the collation of information sources, and precision in their referencing.</li> <li>• 9. Develop: Demonstrate self-awareness and autonomy, the ability to adapt quickly to new situations and progress in your learning journey.</li> </ul> <p>At the end of the class, the student will be able to:</p> <ul style="list-style-type: none"> <li>• explain and apply the fundamental mechanisms of accounting recording;</li> <li>• record current transactions by making the appropriate accounting entries;</li> <li>• apply the evaluation rules;</li> <li>• draw up the annual accounts on the basis of the recorded transactions;</li> <li>• carry out a financial diagnosis of the structure and management of a company.</li> </ul> <p>The course also targets two soft skills, namely:</p> <ul style="list-style-type: none"> <li>• develop critical thinking;</li> <li>• adopt a professional attitude (work independently and responsibly).</li> </ul>
Bibliography	<ul style="list-style-type: none"> <li>• Descendre N. et Gomez A. <i>La comptabilité financière à portée de tous</i>, Wolters Kluwer, 2019.</li> <li>• Ooghe H. et Van Wymeersch Ch., <i>Traité d'analyse financière</i>, Intersentia-Anthemis, 2022.</li> </ul>
Faculty or entity in charge	CLSM

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Bachelor : Business Engineering	<a href="#">INGM1BA</a>	5		
Bachelor in Management	<a href="#">GESM1BA</a>	5		