






4.00 credits	30.0 h + 15.0 h	Q1
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Language :	French
Place of the course	Bruxelles Saint-Louis
Prerequisites	<i>The prerequisite(s) for this Teaching Unit (Unité d'enseignement – UE) for the programmes/courses that offer this Teaching Unit are specified at the end of this sheet.</i>
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <ul style="list-style-type: none"> • Describe and apply the basic techniques of financial statement analysis; • Identify and utilize value-relevant information contained within financial statements; • Recognize and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities' assets (equity and debt securities); • diagnose the financial health of a company in terms of its financial equilibrium, solvency and profitability, and relate them to each other.
Evaluation methods	3 hour written exam.
Teaching methods	Lecture
Content	<p>This course is composed of three parts:</p> <ul style="list-style-type: none"> - The presentation of the evaluation rules of financial law, i.e. the ways of codifying economic realities in accounting data; - A development of the methods of analysing the most common financial statements: restructuring in economic and financial masses, ratios, flow statements; - An initiation to consolidation accounting, i.e. accounting of corporate groups.
Bibliography	Cerrada K., De Rongé Y. et De Wolf M., <i>Comptabilité et Analyse des états financiers</i> , De Boeck Université, 3ème édition, 2019
Other infos	None
Faculty or entity in charge	ESPB

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Bachelor in Economics and Management	ECGB1BA	4	BECGE1112	
Bachelor in Economics and Management (French-English)	ECAB1BA	4	BECGE1112	
Bachelor in Economics and Management (French-Dutch-English)	ECTB1BA	4	BECGE1112	
Bachelor : Business Engineering	INGB1BA	4	BECGE1112	
Bachelor : Business Engineering (French-English)	INAB1BA	4	BECGE1112	
Bachelor : Business Engineering (French-Dutch-English)	INTB1BA	4	BECGE1112	