UCLouvain

mgehc2147

2026

International Financial Reporting Standards

5.00 credits	15.0 h + 15.0 h	Q1

Teacher(s)	Ankaert Joffrey ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	This course covers the recurring IAS/IFRS standards and their interpretations, and offers: · an analysis of the various IAS/IFRS standards relevant to financial statement analysis; · a comparison with Belgian legislation; · a range of concrete examples and case studies related to the selected standards.
Learning outcomes	**At the end of this learning unit, the student is able to :** 1 At the end of this teaching unit, the student will be able to interpret and rigorously apply the international IFRS accounting standards analyzed.
Evaluation methods	Written exam and active participation during the classes.
Teaching methods	Ex-cathedra lectures illustrated with case studies related to the analyzed standards.
Content	Part 1 - Introduction to the Application of IFRS and First-Time Adoption of IFRS Part 2 - Conceptual Framework for Financial Reporting and General Principles of Financial Statement Presentation and Measurement * IAS1/IFRS18 - Presentation of Financial Statements * IAS34 - Interim Financial Reporting * IFRS13 - Fair Value Measurement * IAS10 - Events After the Reporting Period * IAS7 - Statement of Cash Flows * IAS8 - Accounting Policies, Changes in Accounting Estimates, and Errors * IAS24 - Related Party Disclosures * IFRS8 - Operating Segments * IAS33 - Earnings per Share Part 3 - Assets * IAS16 - Property, Plant, and Equipment * IAS23 - Borrowing Costs * IAS20 - Accounting for Government Grants * IAS38 - Intangible Assets * IAS40 - Investment Property * IAS2 - Inventories * IAS36 - Impairment of Assets * IFRS5 - Non-Current Assets Held for Sale and Discontinued Operations * IFRS16 - Leases * IFRS9 - Financial Instruments * IFRS15 - Revenue from Contracts with Customers Part 4 - Liabilities * IAS37 - Provisions, Contingent Liabilities, and Contingent Assets * IAS19 - Employee Benefits * IFRS2 - Share-Based Payments * IAS12 - Income Taxes * IFRIC23 - Uncertainty over Income Tax Treatments Part 5 - Business Combinations, Consolidation, and Investments * IFRS3 - Business Combinations * IFRS10 - Consolidated Financial Statements

	* IAS21 - The Effects of Changes in Foreign Exchange Rates * IFRS11 - Joint Arrangements
Inline resources	· https://www.iasplus.com/en · https://www.ifrs.org/ · https://kpmg.com/xx/en/what-we-do/services/audit/corporate-reporting-institute/ifrs/toolkit/new-standards-effective-dates.html · https://www.ey.com/en_gl/ifrs-technical-resources · https://kpmg.com/xx/en/what-we-do/services/audit/corporate-reporting-institute/ifrs/toolkit/insights-practical-application-guide.html
Bibliography	IFRS : la pratique - Normes internationales d'information financière - T. Carlier, F. Elouch, V. Weets
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)

Program title	Acronym	Credits	Prerequisite	Learning outcomes
Executive certificate in Accounting (Level 1)	EXCO9CE	5		