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5.00 credits	30.0 h	Q2
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Teacher(s)	Vessié Bénédicte ;
Language :	French
Place of the course	Mons
Prerequisites	
Learning outcomes	
Bibliography	<ul style="list-style-type: none"> • International Accountings Standards Board, International Financial Reporting Standards, incorporating International Accounting Standards and Interpretations, Londres. • Normes internationales d'information financière (2006), Consolidation du journal officiel de l'Union Européenne, Kluwer. • RAFFOURNIER Bernard, La consolidation des comptes selon les IFRS (2020), De Boeck • WHITE A. (2016), La consolidation directe - Principe de base, De Boeck.
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management	GESM2M	5		
Master [120] in Management	GEST2M	5		
Executive certificate in Accounting and Auditing	REC9CE	5		