

- Faculté des sciences économiques
- www.unine.ch/seco

Consolidation (5AF1001)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Bachelor en sciences économiques, orientation comptabilité/finance	Cours: 2 ph	écrit: 2 h	3
Bachelor en sciences économiques, orientation économie politique	Cours: 2 ph	écrit: 2 h	3
Bachelor en sciences économiques, orientation management	Cours: 2 ph	écrit: 2 h	3
Bachelor en sciences économiques, orientation ressources humaines	Cours: 2 ph	écrit: 2 h	3
Bachelor en sciences économiques, orientation systèmes d'information	Cours: 2 ph	écrit: 2 h	3
Master bilingue en droit	Cours: 2 ph	écrit: 2 h	3
Master en droit	Cours: 2 ph	écrit: 2 h	3

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Printemps

Equipe enseignante:

Professor Marco Passardi
c/o Institute of Financial Analysis
Rue A.-L. Breguet 2
CH-2000 Neuchâtel
Tel. +41 32 718 1350 Email: marco.passardi@unine.ch

Objectifs:

Get to know how consolidated financial statements have to be developed and presented, according to international standards (IFRS) and local law (Swiss GAAP FER)

Contenu:

Basic principles of consolidation
Single financial statement, financial statement of a group
Elimination of intercompany transactions
Goodwill accounting
Minority interests
Proportionate consolidation and Equity Accounting
Consolidated Equity statement
Deferred Taxes
Consolidated Cash Flow Statement

Forme de l'évaluation:

2-hour written exam (100%), at the end of semester, during the exam session
Retake exam: 2-hour written exam (100%) during the session

Open book exams: books, slides, case studies and accounting standards are authorised
The use of computers or telephones is forbidden

In case of violation of these rules, the students are in a situation of fraud and the unauthorized items will be removed. The exam could be deemed as failed.

Documentation:

Slides and Cases
Textbook: Meyer, Conrad: Consolidated Financial Statements, an Integrated Approach in Compliance with National and International Accounting Standards (ISBN 3908159759)

Pré-requis:

Technical know-how regarding accounting records

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Forme de l'enseignement:

4 lessons every two weeks