

- Faculté des sciences économiques
- [www.unine.ch/seco](http://www.unine.ch/seco)

### Consolidation (5AF1001)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
<b>Bachelor en sciences économiques, orientation comptabilité/finance</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Bachelor en sciences économiques, orientation économie politique</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Bachelor en sciences économiques, orientation management</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Bachelor en sciences économiques, orientation ressources humaines</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Bachelor en sciences économiques, orientation systèmes d'information</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Master bilingue en droit</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	3
<b>Master en droit</b>	<b>Cours: 2 ph</b>	Voir ci-dessous	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](mailto: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)

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Technical know-how regarding accounting records

**Forme de l'enseignement:**

Sessions of 4 lessons (according to schedule)