

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

Consolidation (5AF1001)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Bachelor en sciences économiques, orientation économie	Cours: 2 ph	Voir ci-dessous	3
Bachelor en sciences économiques, orientation management	Cours: 2 ph	Voir ci-dessous	3
Master bilingue en droit	Cours: 2 ph	Voir ci-dessous	3
Master en droit	Cours: 2 ph	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
Institute of Financial Analysis
Rue A.-L. Breguet 2
CH-2000 Neuchâtel
Tel. +41 32 718 1350 Email: marco.passardi@unine.ch

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%), during the exam session
Retake exam: 2-hour written exam (100%) during the exam 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

Forme de l'enseignement

Sessions of 4 lessons (according to schedule)

Objectifs d'apprentissage

Au terme de la formation l'étudiant-e doit être capable de :
- Describe the reasons for choosing a specific consolidation method

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- Calculate goodwill
- Examine consolidated financial statements
- Practice the analysis of the cash flow statement
- Discuss The effects of different consolidation methods
- Compare different concepts of consolidation

Compétences transférables

- Provide a substantiated recommendation
- Decision making
- Apply knowledge to new situations
- Generate new ideas (creativity)
- Manage a project