

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

Consolidation (5AF1001)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Bachelor en sciences économiques, orientation durabilité	Cours: 2 ph	Voir ci-dessous	3
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
Statutory account, reporting package, financial statement of a group
Elimination of intercompany transactions
Goodwill accounting (Partial Goodwill/Purchase Method, Full Goodwill)
Non-Controlling 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 at the end of the semester
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 one (only one) electronic device is allowed. The use of mobile phones is not allowed.
Communication to third parties is forbidden.
The use of email, whatsapp or similar programs 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.

Modalités de rattrapage

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 one (only one) electronic device is allowed. The use of mobile phones is not allowed.
Communication to third parties is forbidden.
The use of email, whatsapp or similar programs 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

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

Consolidation (5AF1001)

Slides and Cases
Financial Reports
Script

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
- 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
- Apply knowledge to new situations
- Generate new ideas (creativity)
- Manage a project