

EMBA-2426-104-financial Accounting Lab		
Name of lecturer(s) & Email Benjamin Lorent benjamin.lorent@ulb.be	Level/Semester, Status, Timing Level 1 Compulsory Between 15-11-24 and 22-11-24	ECTS*, CH & SDL** 6 ECTS 12 CH 6 SDL
Description of the course The tutorial has two main purposes : to help participants develop a sufficient understanding of the basic concepts underlying financial statements so they can apply these concepts to new and different situations ; and to train participants in accounting terminology and methods so that they can interpret, analyze and evaluate financial statements currently published in corporate annual reports.		
Course units 1. Recording Business Transactions and preparing the financial statements 2. Accrual Accounting 3. Fixed Assets 4. Cash Flow Statement 5. Financial Analysis		
Course Learning Outcomes (CLOs) 1. Understand how a firm's transactions translate into financial statements 2. Record basic and more complex transactions 3. Understand the principles of inventories 4. Record transactions relating to Fixed assets 5. Prepare a cash flow statement 6. Understand the financial statements of any company 7. Perform a financial analysis		
Prerequisite (if any) Financial Accounting Course		
Contribution to Programme Learning Objectives (PLOs)*** • Learning Objective 1.1: Introduction • Learning Objective 1.2: Introduction • Learning Objective 2.1: Introduction • Learning Objective 2.2: / • Learning Objective 3.1: Introduction • Learning Objective 3.2: Introduction		Evaluation scale Non Applicable
Main Teaching methods used in the course Exercices		
Contribution to the Environmental, social and governance (ESG) Course Contribution to ESG: No		

Notice: The information available in the course outline is subject to change. Please keep yourself informed at all times by regularly checking Canvas.

*ECTS - European Credit Transfer and Accumulation System (1 ECTS = 30 hours of learning)

**CH - Contact Hours in class or online, SDL - Self-Directed Learning including readings, homework, group work, preparation to assessment, etc

***PLO - Programme Learning Objectives are available on the curriculum page

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Assessment methodology / Learners Use of Time and Load /
Readings Required /
Other Learning Materials /

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