

Fiche de cours 2026-2027

Bloc 1 **Niveau CEC 6**

Code UE ERA104

Nom de l'UE Financial plan

Responsable(s)

Enseignant(s) Florence DALLEMAGNE

Crédits ECTS 5.0

Quadrimestre 1

Obligatoire Oui

Catégories compétences

Prérequis N/A

Co-requis N/A

Est prérequis de N/A

Langue Anglais

Compétences visées du référentiel

Acquis d'apprentissage intermédiaires et/ou spécifiques (Objectifs) **Objectives**
This course aims at understanding key financial concepts to assess a company's financial health and applying them to their own Entrepreneurial Project. Key objectives are to:

- Interpret financial information in context,
- Carry out a financial analysis,
- Draw up a financial plan for a company.

Learning Outcomes

By the end of the course, the student will be able to:

- Find, read and understand a number of financial documents,
- Analyse and take a critical look at the financial health of a company,
- Create a financial plan for their business project,
- Use this financial plan as a dynamic instrument and a management tool to define and deliver on their objectives,
- Apply a professional and responsible approach to the relationship between a business enterprise and its financial partners.

Contenu Content

This course is structured in two main parts and covers the following topics:

1. Key financial concepts to assess a company's financial health:
 - Key accounting and financial concepts: Balance Sheet, Income Statement, Cash Flow, Working Capital, Depreciation, VAT,
 - Key financial indicators and ratios as decision-making tools,
 - Analysis of companies financial statements,
 - Financing sources.
2. Creation of a financial plan for an Entrepreneurial Project:
 - Project management and multi-functional teamwork,
 - Modelling a financial plan (financing plan and projected income statement, cash-flow and balance sheet),
 - Determining revenue, volume and price,
 - Determining fixed and variables costs,
 - Assessing and managing towards profitability and positive cash-flow,
 - Professional presentation.

Méthode d'enseignement Teaching and Learning Methods

- Learning modules presented in class with practical exercises,
- Group work, discussions, presentations, case studies and realistic application exercises,
- Related written assignments.

Supports de cours indispensables

Supports de cours indispensables, sans lesquels l'apprentissage n'est pas possible, sans lesquels l'étudiant ne peut suivre les cours de manière effective et qui sont essentiels pour la préparation de l'évaluation (ex. : exercices, TP, ...)

Forme	Description
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Support de présentation	PPT presentation covering all theoretical aspects of the course
Support de présentation	a blank financial plan in excel format

Supports de cours complémentaires

Supports complémentaires (ex. : syllabi, ouvrages ou supports plus volumineux diffusés par la CIACO)

Forme	Description

Modalités d'évaluation générales

%	Période	Nature
60	Evaluation permanente du premier quadrimestre	Ensemble de devoirs ou travaux
40	Evaluation de fin de premier quadrimestre	Epreuve écrite

Modalités d'évaluation spécifiques (MES)

%	Période	Nature
Néant		

Modalités d'évaluation de seconde session

%	Période	Nature
100	Evaluation de seconde session	Epreuve écrite et/ou orale

**Commentaires concernant les
évaluations**