

8.0 credits	30.0 h	This biannual course is taught on years 2010-2011, 2012-2013, ...

Teacher(s) :	Bruls Christine ; Fronville Hugues ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	<p>The first part will introduce the student to the techniques of double entry accounting, to the basic accounting principles, balance sheet, profit and loss account, assets, liabilities, income expenses, debit, credit,</p> <p>The second part will be relating to the accounting law in general, organization of the bookkeeping, valuation rules etc.</p> <p>The third part will more specifically concern the bookkeeping to be respected by some specific "free professions" (lawyers, notaries, ushers, )</p> <p>The fourth part will introduce the student to the analysis of the financial statements from a financial viewpoint.</p>
Aims :	<p>To initiate the students to the comprehension of the double entry accounting so as to enable them to master the accounting concepts as these are in use in respect of Company law and Tax law.</p> <p>To sensitize the students to an intelligent understanding of the annual financial statements of enterprises.</p> <p>To introduce them to the accounting legislation, a new discipline but with a truly juridical character, which by fax exceeds the set of technical accounting rules applicable.</p> <p>To sensitize the students to the particularities of bookkeeping applicable to some specific "free professions" (lawyers, notaries, ushers, ) performed either within a juridical entity or as physical person.</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Other infos :	<p>The lectures will be completed in the course of the same graduation year by practical tasks, which will be tied up with theoretical topics.</p> <p>These practical activities should allow the student to apply the notions acquired in specific situations, which can show up in existing juridical practices.</p>
Cycle and year of study :	<a href="#">&gt; Master [120] in Law (shift schedule)</a>
Faculty or entity in charge:	BUDR