

4.0 credits

30.0 h + 15.0 h

Teacher(s) :	Cerrada Cristia Karine (coordinator) ; Gatz Michel ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	<p>In its first part, the course explains the utility of the accounting in the non-market sector and develops the essential joints of it. It identifies some specific problems to the holding of the no-merchant's accounts. It is conducted the systematic survey of the accounts of balance and results and the explanation of the basis writings accountants that concern them in order to elaborate a balance sheet and an account of results.</p> <p>In its second part, the course draws tracks of analysis and interpretation of the yearly accounts.</p> <p>Finally, in its third part, the course establishes the tie between the accounting and the budget of an entity no-merchant. It is resorted to examples, drawn mainly of the practice of the ASBL. An opening to the accounting of public entities takes place.</p>
Aims :	<p>This course has for objective to provide to the students the expertises of basis in the domain of the accounting of the institutions non-market sector and the analysis of the financial states of these.</p> <p>At the end of the course, the students must be able to understand the accountating books, to interpret the financial states correctly and to understand the necessary ties between the accounts and the budgets.</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>
Cycle and year of study :	<ul style="list-style-type: none"> > Master [120] in Information and Communication Science and Technology > Bachelor in Psychology and Education: General > Bachelor in Ancient and Modern Languages and Literatures > Bachelor in Information and Communication > Bachelor in Philosophy > Bachelor in Law > Bachelor in Engineering : Architecture > Bachelor in Ancient languages and Literatures : Classics > Bachelor in Modern Languages and Literatures: German, Dutch and English > Bachelor in Computer Science > Bachelor in French and Romance Languages and Literatures : General > Bachelor in Economics and Management > Bachelor in Motor skills : General > Bachelor in Modern Languages and Literatures : General > Bachelor in History of Art and Archaeology : General > Bachelor in Ancient Languages and Literatures: Oriental Studies > Bachelor in Mathematics > Bachelor in History > Bachelor in Biomedicine > Bachelor in Engineering > Bachelor in Pharmacy > Bachelor in Religious Studies > Master [120] in Performing Arts > Preparatory Year for Master in Population and Development Studies > Bachelor in Human and Social Sciences > Bachelor in Political Sciences: General
Faculty or entity in charge:	ESPO