

4.0 credits	45.0 h + 0.0 h	1q
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Teacher(s) :	Stempniewsky Yvan ;
Language :	Français
Place of the course	Mons
Main themes :	<p>Part 1: legal aspects Basic elements of Belgian accounting law: formal sources, administrative authorities.</p> <p>Part 2: preparing annual accounts (parts 1 and 2: 30h/4 ECTS)</p> <ul style="list-style-type: none"> ' Asset information: identification obligation, obligation to third parties, obligation regarding annual accounts ' Rendering of accounts: objective, sources, goals, review, evidence ' Accounting principles: relevance, objectivity, reality, double-entry, intelligibility, comparability, qualitative balance ' Accounting law: in-depth examination of each of the asset headings, income statement and appendix <p>Part 3: preparing consolidated annual accounts (15h/2 ECTS)</p> <ul style="list-style-type: none"> * Legal and regulatory aspects: scope, binding force, companies concerned, method and standardisation
Aims :	<p>On completion of this course, students will understand the principles of accounting doctrine: they will have mastered the principles and guidelines of Belgian accounting standards beyond the technical aspects of registration.</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>
Evaluation methods :	Oral or written examination
Teaching methods :	Lectures
Bibliography :	CAUSIN E. (2002), Droit comptable des entreprises en Belgique, Edition Larcier.
Cycle and year of study :	<ul style="list-style-type: none"> > Certificat en révisorat et expertise comptable > Master [60] in Management > Master [120] in Management > Master [120] in Management
Faculty or entity in charge:	BLSM