UCL Université catholique de Louvain

LDRHD2104

2015-2016

Corporate law and Accountancy Law

8.0 credits	30.0 h	1q	This biannual course is taught on years 2014-2015, 2016-2017, ...

Teacher(s) :	Fronville Hugues ; Culot Henri ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	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, ' The second part will be relating to the accounting law in general, organization of the bookkeeping, valuation rules etc. The third part will more specifically concern the bookkeeping to be respected by some specific professions (lawyers, notaries, ushers, ')
Aims :	To introduce the students to the accounting law, a discipline but with a truly juridical character, which exceeds the set of technical accounting rules applicable. To initiate 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. To sensitize to an intelligent understanding of the annual financial statements of enterprises. To sensitize to the particularities of bookkeeping applicable to some specific 'law professions' (lawyers, notaries, ushers) performed either within a juridical entity or as physical person. *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".*
Evaluation methods :	Written valuation test
Other infos :	Written notes of the lectures; Intercactive lectures with examples
Faculty or entity in charge:	BUDR

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Law (shift schedule)	DRHD2M	8	-	