LPOLS1112

2015-2016

Accounting of the Non-Market Sector

4.0 credits	30.0 h + 15.0 h	2q

Teacher(s) :	Cerrada Cristia Karine ;
Language :	Français
Place of the course	Louvain-la-Neuve
Main themes :	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. In its second part, the course draws tracks of analysis and interpretation of the yearly accounts. 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.
Aims :	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. At the end of the course, the students must be able to understand the accountanting books, to interpret the financial states correctly and to understand the necessary ties between the accounts and the budgets. *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".*
Faculty or entity in charge:	ESPO

Programmes / formations proposant cette unité d'enseignement (UE)

Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Information and Communication Science and Technology	STIC2M	5	-	
Minor in Human and Social Sciences	LHUSO100I	4	-	
Bachelor in Human and Social Sciences	HUSO1BA	4	-	
Bachelor in Political Sciences: General	SPOL1BA	4	-	