UCL Université catholique de Louvain

MGEHC2128

2015-2016

Pratique de l'expertise comptable

6.0 credits	30.0 h	1q

Teacher(s) :	SOMEBODY ; Provost Anne-Catherine (coordinator) ;
Language :	Français
Place of the course	Charleroi
Prerequisites :	/
Main themes :	The professional accountant, the legal sentinel and guardian of governance... The ethics of the accountant and tax consultant Financial plan Evaluation of companies Practice of the exclusion procedure Ethical issues when accepting an assignment Role of the accountant in the context of partners' individual audit powers Special assignments of the accountant: -- Dissolution and liquidation of companies -- Transformation of companies -- Merger and split -- Contribution in kind and cash equivalents
Aims :	On completion of this course, students will be able: -- to understand the methodology relating to the performance of various statutory or contractual assignments that they will encounter in the role of public accountant and/or tax advisor or related occupations -- to demonstrate analytical and critical abilities enabling them to make the right decisions when performing these various auditing or consultancy assignments. *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 :	Oral examination
Teaching methods :	-- Recap of the theoretical, legal, regulatory and normative principles. -- Review of case studies of financial and case law relating to the liability of the founder in relation to the financial plan, review of case studies of company evaluations, review of reports drawn up in the framework of special assignments.
Bibliography :	-- Vademecum de l'expert comptable et de l'expert fiscal (IEC) -- Manuel pratique des contrôles et des redressements comptables :Volume 1, 2 and 3 (DELVAUX, FRONVILLE, SERVAIS) -- Les Apports d'universalité ou de branche d'activités (DEWAEL, DELVAUX) -- La transformation des sociétés commerciales (DELVAUX) -- Le règlement des litiges et l'offre de reprise dans les sociétés (LAGA, DE LEENHEER, DELVAUX)
Faculty or entity in charge:	BLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Management (shift Schedule 2)	FEHC2M	6	-	
Executive certificate in Accounting (Level 2)	EXCA9CE	5	-	