

5 credits

30.0 h

Q1

Teacher(s)	Courtois Cindy ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	- Elements of general accounting - Elements of Accounting applied to insurance sector - balance sheet, ratio and profit and loss account of an insurance company. - IAS norms case study
Aims	<p>1 To be able to read and understand the balance sheet of an insurance company . To understand the main techniques of insurance through accounting.</p> <p>-----</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	Class participation and written examination
Teaching methods	<ul style="list-style-type: none"> • Lectures • At home activities to prepare the lecture • In-class activities
Content	<ul style="list-style-type: none"> • General accounting and specific aspects of insurance • Financial analysis of insurance • Risks, capital and solvency : actuarial aspects of Solvency 2 • IFRS norms for insurance sector
Inline resources	Regulation
Bibliography	Les transparents fournis renvoient à la littérature spécialisée.
Other infos	<p>Further to the regulation, slides are mainly based on :</p> <p>* F. Couilbault, S. Couilbault-Di Tommasco, V. Huberty (2017), Les grands principes de l'assurance (13ème édition), L'argus de l'assurance</p> <p>* E. Williot (2016), Les grands principes de la comptabilité d'assurance, L'argus de l'assurance</p> <p>* P. Trainar, P. Thourot (2017), Gestion de l'entreprise d'assurance (2ème édition), Dunod</p>
Faculty or entity in charge	LSBA

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Actuarial Science	ACTU2M	5		