




In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

5 credits	45.0 h + 15.0 h	Q1
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Teacher(s)	Cerrada Cristia Karine ;De Rongé Yves ;De Wolf Michel ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	What is accountancy? The principles of accounting " Neutrality and subjectivity " Case accountancy and engagement accountancy " Standardisation and accounting control " Fixed asset valuation: the basic balance sheet equation " Representation of the operating cycle and result determination " Concepts of asset and liability, costs and products Accountancy as a management tool Accountancy and methods of governance Accounting theories and worldwide approaches Applications: introduction to reserve and provision account interpretation.
Aims	<p>This course aims to provide students with basic skills in financial accounting and an introduction to key concepts of management accounting. At the end of the course, students should have acquired a good knowledge of the art of double accounting and principal accounting policies of the various sections of the balance sheet under Belgian law. In other words, students will be able to establish the general accounts of a company in Belgium. Special attention is also paid to the link between accounting and methods of governance and management, and the international perspective. In addition, they should have acquired a basic understanding of key concepts of management accounting and in particular the costs.</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>
Teaching methods	Due to the COVID-19 crisis, the information in this section is particularly likely to change. Theoretical courses (ex-cathedra) and exercices in smaller groups.
Content	The course aims at understanding and mastery of concepts, basic principles of financial accounting, technical accounting and valuation rules under Belgian law and their implementation in different types of companies and different economic environments . They have also acquired the basics of management accounting to enable them to learn how to calculate a cost.
Bibliography	<ul style="list-style-type: none"> • Les diapositives sont disponibles sur le site moodle du cours. <p>Le livre K. Cerrada, Y. De Rongé et M. De Wolf, Comptabilité et analyse des états financiers, 3ème éd., de boeck, Bruxelles, 2019, est conseillé.</p>
Faculty or entity in charge	ESPO

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Bachelor : Business Engineering	INGE1BA	5		
Bachelor in Economics and Management	ECGE1BA	5		
Minor in Management (ESPO students)	LGESB100I	4		
Minor in Mangement (basic knowledge)	LGESA100I	5		