

8.00 credits

30.0 h

Q1


**This biannual learning unit is not being organized in 2021-2022 !**

Teacher(s)	Culot Henri ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	<p>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, '</p> <p>The second part will be relating to the accounting law in general, organization of the bookkeeping, valuation rules etc.</p> <p>The third part will more specifically concern the bookkeeping to be respected by some specific professions (lawyers, notaries, ushers, ')</p>
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <ul style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>To sensitize to an intelligent understanding of the annual financial statements of enterprises.</li> <li>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.</li> </ul>
Evaluation methods	Oral and/or written exam
Teaching methods	Lecture course, completed if necessary by other teaching methods. Students are expected to complete their learning with readings and personal work.
Content	<p><b>Part 1: Company law</b></p> <p>This part of the course presents an overview of Belgian company law. After a description of the general concepts of this field of law (definition of the company and its constituent elements, concept of legal personality and its consequences), the rules applicable to different types of companies are explained, with particular attention for the public limited company (<i>société anonyme</i>) and the limited liability company (<i>société à responsabilité limitée</i>).</p> <p><b>Part 2: Accounting law</b></p> <p>The first chapter introduces students to the sources of accounting law and related institutions, as well as to the responsibilities and sanctions attached to it.</p> <p>The second chapter describes the accounting obligation in general: organization of the accounting, principles of valuation rules, annual accounts.</p> <p>The third chapter presents the consolidated accounts.</p> <p>The fourth chapter summarizes the problems of accounting specific to the legal profession (lawyer, notary).</p>
Faculty or entity in charge	BUDR

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Law (shift schedule)	DRHD2M	8		