




5.00 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.
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <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>1</p>
Teaching methods	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	Le livre K. Cerrada, Y. De Rongé et M. De Wolf, Comptabilité et analyse des états financiers, 3ème éd., Deboeck, Bruxelles, 2019, est conseillé.
Faculty or entity in charge	ESPO

<b>Programmes containing this learning unit (UE)</b>				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Minor in Management (ESPO students)	MINAGEST	4		
Minor in Mangement (basic knowledge)	MINOGEST	5		
Bachelor in Economics and Management	ECGE1BA	5		
Bachelor : Business Engineering	INGE1BA	5		