



Faculté des sciences économiques, sociales et politiques

ESPO

ECGE1122 **Management Accountancy**

[20h+15h exercises] 3 credits

Teacher(s): Karine Cerrada Cristia, Serge de Patoul, Yves De Rongé (coord.), Michel De Wolf
Language: french
Level: 1st cycle course

Aims

The aim of this course is to provide students with basic skills in financial accounting and introduce them to the main concepts of management accountancy.

By the end of the course, students should have acquired good mastery of the technique of double entry accounting and the main procedures for evaluating balance sheet accounts as laid down in Belgian law and IAS/IFRS standards. They should also be familiar with basic principles of group accounting and consolidation methods. Finally, they should have acquired some knowledge of the main elements of management accounting, in particular of cost accounting.

Main themes

The course covers the following topics:

1. Accounting methods: the double entry principle
2. the organization of general company accounting
3. the various rubrics of asset accounting: accounting techniques and evaluation procedures as laid down in Belgian law and the IAS/IFRS standards.
4. the various rubrics of liability: accounting techniques and evaluation procedures as laid down in Belgian law and the IAS/IFRS standards.
5. the various rubrics of profit and loss accounting: accounting techniques
6. introduction to account consolidation
7. introduction to management accounting
 - a. the role of management accounting
 - b. the concepts of direct/indirect costs, variable/fixed costs
 - c. the different types of cost accounting: fixed, variable, semi-fixed

Other information (prerequisite, evaluation (assessment methods), course materials recommended readings, ...)

Course entry requirements: Students must have taken the Principles of Accountancy course.

Other credits in programs

ECGE11BA	Première année de bachelier en sciences économiques et de gestion	(3 credits)	Mandatory
ECON1EP	Année de formation préparatoire à la licence en sciences économiques	(3 credits)	
INGE11BA	Première année de bachelier en ingénieur de gestion	(3 credits)	Mandatory
SINF11BA	Première année d'études de bachelier en sciences informatiques	(3 credits)	Mandatory