

Faculty of Law



DESO2203 Accounting Law

[30h] 4 credits

This course is taught in the 1st and 2nd semester

Teacher(s): Michel De Wolf, Hugues Fronville
Language: French
Level: Second cycle

Aims

To introduce students to the technique of general double-entry accounting, in order to allow them to master accounting concepts as they are used in company law and tax law.

To improve the students' ability to analyse the yearly accounts of companies and associations.

To introduce a fresh but genuinely legal approach to accounting law, going beyond the regulatory mechanisms of the accounting system.

To introduce students to the specific characteristics of accounting law for some liberal professions (lawyers, notaries, bailiffs, etc.) exercised by an individual or a company.

Main themes

The first part is an introduction to the technique of double-entry general accounting and to its main elements: balance sheet, profit and loss, assets, liabilities, income, expenses, debit, credit, etc.

The second part deals with general accounting law: organisation of bookkeeping, assessment methods, etc.

The third part deals with the special nature of accounting law for specific liberal professions.

The fourth part is an introduction to the analysis of financial statements.

Content and teaching methods

For summary, see point "Main themes".

The teaching methods include theoretical lessons as well as practical illustrations. A syllabus is available. Students facing difficulties in understanding the basic concepts of general accounting may refer to the following book: J. ANTOINE, Comptabilité - cours programmé avec tests et leurs corrigés, De Boeck, 2003

Other credits in programs

DROI21	Première licence en droit	(4 credits)	Mandatory
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