

Faculty of Law



DESO2259 Accounting Law

[15h+15h exercises]

This three-yearly course is taught in 2006-2007, 2009-2010,...

Teacher(s): Hugues Fronville
Language: French
Level: Second cycle

Aims

To initiate the students to the comprehension of the double entry accounting so as to supply them with the control of the accounting concepts used in respect of company law and tax law.

To sensitize the students to an intelligent understanding of the annual financial statements of the enterprises. To introduce them to the accounting legislation, a new discipline both with a truly juridical character, which by far exceeds the set of technical rules which organize the accounting tools.

To sensitize the students to the particularities of the bookkeeping applicable for certain independent free professions (lawyers, notaries, ushers, #) performed either within a juridical entity or as physical person.

Main themes

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, #

The second part will be relating to the accounting law in general, organization of the bookkeeping, valuation rules, etc #

The third part will more specifically concern the bookkeeping to be respected for certain independent free professions.

The fourth part will introduce the student to the financial analysis of the financial statements.

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

The teaching will be completed in the course of the same graduation year by practical tasks, which will be tied up to the theoretical topics.

These practical activities should allow the student to apply the notions acquired in specific situations, which can result from existing juridical practices.