





In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

4 credits	30.0 h + 15.0 h	Q2
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Teacher(s)	Cerrada Cristia Karine ;
Language :	French
Place of the course	Louvain-la-Neuve
Main themes	In its first part, the course explains the utility of the accounting in the non-market sector and develops the essential joints of it. It identifies some specific problems to the holding of the no-merchant's accounts. It is conducted the systematic survey of the accounts of balance and results and the explanation of the basis writings accountants that concern them in order to elaborate a balance sheet and an account of results. In its second part, the course draws tracks of analysis and interpretation of the yearly accounts. Finally, in its third part, the course establishes the tie between the accounting and the budget of an entity no-merchant. It is resorted to examples, drawn mainly of the practice of the ASBL. An opening to the accounting of public entities takes place.
Aims	<p>1 This course has for objective to provide to the students the expertises of basis in the domain of the accounting of the institutions non-market sector and the analysis of the financial states of these. At the end of the course, the students must be able to understand the accountating books, to interpret the financial states correctly and to understand the necessary ties between the accounts and the budgets.</p> <p>-----</p> <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Bibliography	Le livre K. Cerrada, Y. De Rongé et M. De Wolf, Comptabilité et analyse des états financiers, 3ème éd., de boeck, Bruxelles, 2019, est conseillé.
Faculty or entity in charge	ESPO

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Human Resources Management	GRH2M	4		
Bachelor in Political Sciences: General	SPOL1BA	4		
Bachelor in Philosophy, Politics and Economics	PPE1BA	5		
Bachelor in Human and Social Sciences	HUSO1BA	4		
Minor in Human and Social Sciences	LHUSO100I	4		