








5.00 credits

45.0 h + 15.0 h

Q1

Teacher(s)	Bernal Diaz Oscar (compensates Girard Alexandre) ;Girard Alexandre ;
Language :	French
Place of the course	Bruxelles Saint-Louis
Learning outcomes	<p><b>At the end of this learning unit, the student is able to :</b></p> <p>This course introduces the key concepts underlying accounting standards. The main objective is to provide students with the fundamental toolbox to understand the way business is conducted.</p> <p>At the end of the semester, each student should demonstrate a deep understanding of the core principles of accounting that includes the balance sheet, income statements, loss provisions... In addition, students should be able to prepare financial statements in accordance with Belgian rules and employ critical thinking skills to analyze financial statements.</p> <p>The skills developed in this class will immediately be put in use in the second block of the bachelor program in the course entitled « Analysis of Financial Statements ».</p>
Evaluation methods	Written exam of 3 hours.
Teaching methods	Face-to-face lectures, 1st term, The course consists of 45 hours of lectures and 15 hours of tutorial sessions.
Content	<p>The course is structured in four different parts.</p> <p>The first part introduces the purpose and the main principles of financial accounting. The second focuses more specifically on the key elements of financial accounting such as the balance sheet and the income statement. The third part introduces the Belgian charts of accounts and details how to record financial operations. Finally, the fourth part deals with cash management and off-balance sheet items.</p> <p>This course relies on the current Belgian accounting regulation that has been adopted in 2019.</p>
Bibliography	<p>Bernal O., Syllabus de comptabilité financière, Université de Namur</p> <p>Cerrada K., De Rongé Y., De Wolf M. et M. Gatz, Comptabilité et analyse des états financiers, De Boeck, 2015.</p> <p>Guerra F., la comptabilité managériale, le système d'information comptable, 1. Mise en place, De Boeck, 2015.</p> <p>Guerra F., la comptabilité managériale, le système d'information comptable, 2. Fonctionnement des comptes, De Boeck, 2015.</p>
Faculty or entity in charge	ESPB

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Bachelor in Law	<a href="#">DROB1BA</a>	5		
Bachelor in Law French-Dutch (and French-Dutch-English)	<a href="#">DRNB1BA</a>	5		
Bachelor in Economics and Management	<a href="#">ECGB1BA</a>	5		
Bachelor in Economics and Management (French-English)	<a href="#">ECAB1BA</a>	5		
Bachelor in Economics and Management (French-Dutch- English)	<a href="#">ECTB1BA</a>	5		
Bachelor : Business Engineering	<a href="#">INGB1BA</a>	5		
Bachelor : Business Engineering (French-English)	<a href="#">INAB1BA</a>	5		
Bachelor : Business Engineering (French-Dutch-English)	<a href="#">INTB1BA</a>	5		