








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> <ul style="list-style-type: none"> <li>• Acquire a precise understanding of basic accounting concepts (balance sheet, turnover, provisions, depreciation, etc.)</li> <li>• master the fundamental mechanisms of financial accounting by making accounting entries in the daybook and general ledger, and by drawing up an entity's balance sheet and profit and loss account.</li> <li>• become an informed user of accounting, enabling them to study complex phenomena relating to the operation of companies</li> </ul>
Evaluation methods	The course is evaluated with a 2h exam. It is made of both practical and theoretical questions. MCQ can also be used. The use of AI tools is forbidden.
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. Elements of financial analysis will also be discussed.</p>
Bibliography	<p>Bernal O., Syllabus de comptabilité financière et analytique, 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		