UCLouvain

## Idrhd2104

2024

## Corporate law and Accountancy Law

8.00 credits	30.0 h	Q1

## This biannual learning is being organized in 2024-2025

Teacher(s)	Culot Henri ;
Language :	French
Place of the course	Louvain-la-Neuve
Learning outcomes	
Evaluation methods	Oral and/or written exam
Teaching methods	Lecture course, completed if necessary by other teaching methods.  Students are expected to complete their learning with readings and personal work.
Content	Part 1: Company law  This part of the course presents an overview of Belgian company law. After a description of the general concepts of this field of law (definition of the company and its constituent elements, concept of legal personality and its consequences), the rules applicable to different types of companies are explained, with particular attention for the public limited company (société anonyme) and the limited liability company (société à responsabilité limitée).  Part 2: Accounting law  This part of the course is an introduction to accounting law, which also highlights the links between accounting law and company law. In particular, it addresses  - the sources of accounting law and the related institutions, as well as the responsibilities and sanctions attached to it  - accounting law in general: organisation of accounting, principles of valuation rules, annual accounts  - accounting for the legal professions (lawyers, notaries).
Faculty or entity in charge	BUDR

Programmes containing this learning unit (UE)						
Program title	Acronym	Credits	Prerequisite	Learning outcomes		
Master [120] in Law (shift schedule)	DRHD2M	8		Q.		