UCLouvain

mgehc2159

2026

Chartered Accountancy Practice

6.00 credits	15.0 h + 15.0 h	Q1

Teacher(s)	Delvaux Pierre ;Lambotte Pascal ;
Language :	French
Place of the course	Charleroi
Prerequisites	/
Main themes	The professional accountant, the legal sentinel and guardian of governance... The ethics of the accountant and tax consultant Financial plan Evaluation of companies Practice of the exclusion procedure Ethical issues when accepting an assignment Role of the accountant in the context of partners' individual audit powers Special assignments of the accountant: · Dissolution and liquidation of companies · Transformation of companies · Merger and split · Contribution in kind and cash equivalents
Learning outcomes	**At the end of this learning unit, the student is able to :** On completion of this course, students will be able: 1 · to understand the methodology relating to the performance of various statutory or contractual assignments that they will encounter in the role of public accountant and/or tax advisor or related occupations · to demonstrate analytical and critical abilities enabling them to make the right decisions when performing these various auditing or consultancy assignments.
Evaluation methods	Oral examination
Teaching methods	· Recap of the theoretical, legal, regulatory and normative principles. · Review of case studies of financial and case law relating to the liability of the founder in relation to the financial plan, review of case studies of company evaluations, review of reports drawn up in the framework of special assignments.
Bibliography	· Vade'mecum de l'expert comptable et de l'expert fiscal (IEC) · Manuel pratique des contrôles et des redressements comptables : Tome 1, 2 et 3 (DELVAUX, FRONVILLE, SERVAIS) · Les Apports d'universalité ou de branche d'activités (DEWAEL, DELVAUX) · La transformation des sociétés commerciales (DELVAUX) · Le règlement des litiges et l'offre de reprise dans les sociétés (LAGA, DE LEENHEER, DELVAUX) · Cours de contrôle externe (Pierre delvaux)
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)

Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management (shift Schedule 2)	FEHC2M	6		
Executive certificate in Accounting (Level 2)	EXCA9CE	6		