



4.00 credits

30.0 h

Q1

Language :	French
Place of the course	Mons
Prerequisites	/
Main themes	<p>Part 1: Legal aspects Basic elements of Belgian accounting law: formal sources, administrative authorities.</p> <p>Part 2: Drawing up the annual accounts</p> <ul style="list-style-type: none"> • Assets and liabilities information: identification obligation, obligation towards third parties, obligation with regard to annual accounts • Presentation of accounts: objective, sources, purposes, review, proof • Accounting principles: relevance, objectivity, reality, double entry, intelligibility, comparability, qualitative balance • Accounting law: in-depth examination of each of the assets and liabilities captions, the profit and loss accounts and the notes to the accounts
Learning outcomes	<p>At the end of this learning unit, the student is able to :</p> <p>1 At the end of this course, students will be able to understand the principles of accounting doctrine: they will thus master the principles and directives of Belgian accounting standards beyond the technical aspects of recording. They will learn to solve technical cases on the basis of an analysis of the reference texts and rigorous reasoning.</p>
Evaluation methods	<p>Oral exam including a written part in the form of a multiple-choice questionnaire, followed by oral questions (legal and regulatory texts may be consulted). The final grade is calculated by adding the grade obtained in the written part (50%) and the grade obtained in the oral exam (50%).</p>
Teaching methods	<p>Lecture illustrated by practical examples and accompanied by comparisons with IAS-IFRS. Students may be asked to do some preparatory reading before the course on specific topics. The course material will consist of a powerpoint presentation of the general principles and references to legal texts, which students will supplement with background notes.</p>
Content	<p>Course outline</p> <ol style="list-style-type: none"> 1. Introduction. 2. Common company accounting law and the accounting process - various notions (sources, particularities, development process, addressees, etc.) 3. Accounting principles - the conceptual framework 4. Formal rules for keeping general company accounts in Belgium 5. Annual accounts law and consolidated accounts law for companies in Belgium (company size, annual accounts schemes, publication requirements, etc.) 6. International accounting standards IAS/IFRS: cases of mandatory application in Belgium 7. Elements of criminal law relating to accounting and annual and consolidated accounts 8. Accounting obligations of the non-profit sector (ASBL, AISBL and foundations) and the financial sector (credit institutions, insurance companies, UCIs, IORPs, etc.) 9. Special rules (company restructuring, dissolution and liquidation, foreign currency transactions, hedging transactions, rental and leasing contracts, deferred tax, concept of financial fixed assets, etc.).
Bibliography	<p>De nombreuses références figurent dans les supports du cours.</p> <p>Voy. en outre:</p> <ul style="list-style-type: none"> • avis CNC • avis ICCI • Jean Pierre Vincke, Comptabilité des entreprises, Des principes comptables aux comptes annuels, Larcier-Intersentia 2023
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Learning outcomes
Master [120] in Management	GESM2M	4		
Master [120] in Management	GEST2M	4		
Executive certificate in Accounting and Auditing	REC9CE	4		