

5.0 credits	30.0 h	1q
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Teacher(s) :	Sarens Gerrit ;
Language :	Anglais
Place of the course	Louvain-la-Neuve
Main themes :	<ul style="list-style-type: none"> - Introduction to auditing - Audit objectives and concepts - Auditors' independance - Legal and professional duties of auditors - Audit process - Audit procedures - Audit planning - Audit risk assessment - Internal controls - Audit samplings - Subsantive testing - Audit reporting - Internal auditing
Aims :	<ul style="list-style-type: none"> - Possessing theoretical and methodological knowledge on auditing practices; - Being able to reflect critically on auditing practices; - Being able to aply auditing methods within specific cases. <p><i>The contribution of this Teaching Unit to the development and command of the skills and learning outcomes of the programme(s) can be accessed at the end of this sheet, in the section entitled "Programmes/courses offering this Teaching Unit".</i></p>
Content :	<p>Content</p> <p>The implementation of an internal control system</p> <p>The main characteristics of internal and external auditing</p> <p>Relationship between internal auditing: external auditing and risk management</p> <p>International Auditing Standards</p> <p>Methods</p> <p>In-class activities</p> <p>x0 Lectures</p> <p>x0 Problem based learning</p> <p>At home activities</p> <p>x0 Readings to prepare the lecture</p> <p>x0 Exercices to prepare the lecture</p> <p>x0 Paper work</p> <p>x0 Students presentation</p>

<p>Other infos :</p>	<p>Prerequisites (ideally in terms of competencies) Courses in financial accounting, cost accounting, financial statement analysis and management control</p> <p>Evaluation : Papers, Class presentations, Class participation and final examination, in French or English</p> <p>Support : Slides provided through icampus</p> <p>References : Provided during the class</p> <p>Corporate features x0 conference x0 case study x0 corporate guest</p> <p>Skills x0 presentation skills x0 writing skills x0 team work x0 individual autonomy x0 problem solving x0 decision making x0 time management x0 critical thinking</p>
<p>Cycle and year of study :</p>	<p>> Master of arts in Business engineering > Master [120] in Management</p>
<p>Faculty or entity in charge:</p>	<p>CLSM</p>