

3.0 credits	30.0 h	1q
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Teacher(s) :	Fulton James ;
Language :	Anglais
Place of the course	Mons
Prerequisites :	"Audit and control" option MGEST2210 ' Auditing and professional skills
Main themes :	<p>Part 1: Conceptual aspect of auditing standards</p> <ul style="list-style-type: none"> ' Definition ' Creation ' IFAC ' FEE ' IRE <p>Part 2: Critical review of IAS</p> <p>Each of the following standards will be studied and compared with the Belgian conceptual framework:</p> <ul style="list-style-type: none"> ' ISA 700/701 ' ISA200/ISQC1: framework ' ISA 210/230/300/320: the terms of the audit engagement, documents and planning ' ISA 500 and following: audit evidence ' ISA 240/250: fraud ' ISA 315/330: The audit risk model ' ISA 545/550: the concept of fair value
Aims :	<p>The course is intended to familiarise students with the international standards on auditing.</p> <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>
Evaluation methods :	Oral or written examination
Teaching methods :	-- Lectures -- Case studies
Bibliography :	ISA standards drawn up by the IFAC. IRE, training cycle on ISA.
Cycle and year of study :	> Master [120] in Management > Master 120 in Management
Faculty or entity in charge:	BLSM