

5.0 credits	45.0 h	1q
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Teacher(s) :	Vessié Bénédicte ;
Language :	Français
Place of the course	Mons
Main themes :	<p>This course consists of two parts:</p> <p>Part 1: Internal control (30h/3 ECTS)</p> <ul style="list-style-type: none"> ' The role of information in an organisation: objectives of an organisation, control functions, the distribution of tasks, quality of information, administrative organisation and dissemination of values, the separation of roles. ' The place of internal control: The internal auditor, the audit committee, corporate and internal control, auditing the management ' The corporate cycles and asset monitoring: approach to the COSO and COSO2 frameworks, the concept of the cycle, the different cycles (sales, purchasing, production, personnel, assets, financial resources); ' Auditing techniques and instruments: survey on the basis of a standard questionnaire for each cycle, flow chart per cycle, balanced score card, analytical procedures, tests of substantiality; ' case study. ' Conclusion: how does internal control help improve company performance? <p>Part 2: Risk management (15h/2 ECTS)</p> <p>Each of the cycles (sales, purchasing, production, personnel, assets, financial resources) will be examined in relation to the control objectives in order to determine the risks to the organisation, the preventive and punitive measures to be taken. A practical application will be considered for each cycle.</p>
Aims :	<p>On completion of this course, students will be able to understand the different processes and activities of an organisation, in order to ensure effective management.</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 :	Written examination
Teaching methods :	<ul style="list-style-type: none"> - Lectures - Case study
Bibliography :	<ul style="list-style-type: none"> - WILMOTS H. (2002), Aspects pratiques de l'organisation administrative et du contrôle interne, Editions Standaard. - DE WOLF M., VANCUTSEM D. (2006), Revisorat d'entreprises, nouvelles attentes, nouvelles exigences, Forum du révisorat 2006, IRE.
Cycle and year of study :	<ul style="list-style-type: none"> > Master [120] in Management > Master [120] in Management > Master [60] in Management > Certificat en revisorat et expertise comptable
Faculty or entity in charge:	BLSM