

2.0 credits	45.0 h	1q
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Teacher(s) :	Helbois Dominique ;
Language :	Français
Place of the course	Mons
Main themes :	<p>This course consists of two parts:</p> <ol style="list-style-type: none"> 1. the first part is dedicated to the development of accounting systems (30H /2 ECTS) <ol style="list-style-type: none"> a. management of computer files; b. concepts of databases and analysis; c. absolute and relative controls; d. the principles of operation of a computerised accounting system with deferred and real-time processing; 2. the second part is dedicated to the control of computerised accounting (15H /1 ECTS) <ol style="list-style-type: none"> a. computer fraud; b. computerised audit procedure; c. questionnaires about computerised control; d. special assignments (in the form of a seminar).
Aims :	<p>On completion of this course, students will have acquired the basic concepts needed to understand computer programming tools and methods and will be able to</p> <ol style="list-style-type: none"> 1. understand the functioning of a computerised accounting system; 2. design the controls needed for their proper functioning; 3. audit an accounting system; 4. ensure and monitor its physical and operational security. <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 :	<ul style="list-style-type: none"> - Oral examinations - Presentation of a case study
Teaching methods :	Lectures
Bibliography :	ANGOT H., FISHER C., THEUNISSEN B. (2004), Audit comptable, Audit informatique, 3rd ed., De Boeck.
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