

3.0 credits	30.0 h	1q
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Teacher(s) :	Williaume Alain ;
Language :	Français
Place of the course	Mons
Prerequisites :	'Audit and inspection' option
Main themes :	-- The principle of independence: statutory and regulatory provisions, general framework, application in the performance of an auditing assignment, special cases (financial interests, business relationships, employment relationships, family and personal ties, non-audit services, fees, litigation, internal rotation, corporate governance and specific provisions; -- Professional secrecy: in general, exceptions and application scenarios; -- The auditor's attitude in the context of a criminal investigation; The fight against money laundering and corruption.
Aims :	On completion of this course, students will have acquired an ethical insight into the accounting professions, particularly in terms of independence. <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>
Evaluation methods :	Oral or written examination
Teaching methods :	Lectures
Bibliography :	IRE, Vademecum (2005), volume I: doctrine, Editions standard. IRE, Vademecum (2005), volume II: législations et normes professionnelles, Editions standaard. DE WOLF M., VANCUTSEM D. (2006), Revisorat d'entreprises, nouvelles attentes, nouvelles exigences, Forum du révisorat 2006, IRE. KILESSE A., DELEPIERRE J.C. (2005), La lutte contre le blanchiment et le financement du terrorisme, La Charte. SZAFRAN D. (2004), L'indépendance du réviseur d'entreprise, IRE.
Cycle and year of study :	> Master [120] in Management > Master [120] in Management > Certificat en revisorat et expertise comptable
Faculty or entity in charge:	BLSM