



5.0 credits	30.0 h	2q
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Teacher(s) :	Sarens Gerrit ;
Language :	Anglais
Place of the course	Louvain-la-Neuve
Inline resources:	http://icampus.uclouvain.be/claroline/course/index.php?cid=LLSMS2090
Prerequisites :	Course in financial accounting (basic and intermediate level) and financial statement analysis
Main themes :	<p>--</p> <p>Introduction to auditing</p> <p>--</p> <p>Audit objectives and concepts</p> <p>--</p> <p>Auditors independence</p> <p>--</p> <p>Legal and professional duties of auditors</p> <p>--</p> <p>Audit process</p> <p>--</p> <p>Audit procedures</p> <p>--</p> <p>Audit planning</p> <p>--</p> <p>Audit risk assessment</p> <p>--</p> <p>Internal controls</p> <p>--</p> <p>Audit samplings</p> <p>--</p> <p>Substantive testing</p> <p>--</p> <p>Audit reporting</p> <p>--</p> <p>Internal auditing</p>
Aims :	<p>Having regard to the LO of the programme, this activity contributes to the development and acquisition of the following LO:</p> <p>--</p> <p>1. Corporate citizenship</p> <p>--</p> <p>1.1. Demonstrate independent reasoning, look critically</p> <p>--</p> <p>1.2. Decide and act by incorporating ethical and humanistic values</p> <p>--</p> <p>1.3. Decide and act responsibly</p> <p>--</p> <p>2. Knowledge and reasoning</p> <p>--</p> <p>2.1. Master the core knowledge of each area of management.</p> <p>--</p> <p>2.2. Master highly specific knowledge</p> <p>--</p> <p>2.3. Articulate the acquired knowledge from different areas</p> <p>--</p> <p>2.4. Activate and apply the acquired knowledge</p> <p>--</p> <p>3. A scientific and systematic approach</p> <p>--</p> <p>3.1. Conduct a clear, structured, analytical reasoning</p> <p>--</p> <p>3.2. Collect, select and analyze relevant information</p>

	<p>--</p> <p>3.3.Consider problems using a systemic and holistic approach</p> <p>--</p> <p>4. Innovation and entrepreneurship</p> <p>--</p> <p>4.1. Identify new opportunities, propose creative and useful ideas</p> <p>--</p> <p>4.4.Reflect on and improve professional practices.</p> <p>--</p> <p>5. Work effectively in an international and multicultural environment</p> <p>--</p> <p>5.1.Understand the inner workings of an organization</p> <p>--</p> <p>5.2.Position ... the functioning of an organization, in its ...socio-economic dimensions</p> <p>--</p> <p>5.3.Understand and establish their own role and scope for action</p> <p>--</p> <p>6. Teamwork and leadership</p> <p>--</p> <p>6.1. Work in a team...</p> <p>--</p> <p>6.2. Exercise enlightened leadership skills</p> <p>--</p> <p>7. Project management</p> <p>--</p> <p>7.1.Analyse a project within its environment and define the expected outcomes</p> <p>--</p> <p>7.2. Organize, manage and control the process</p> <p>--</p> <p>7.3.Make decisions and take responsibility for them in an uncertain world</p> <p>--</p> <p>8. Communication and interpersonal skills</p> <p>--</p> <p>8.1. Express a clear and structured message</p> <p>--</p> <p>9. Personal and professional development</p> <p>--</p> <p>9.1. Independent self-starter</p> <p>--</p> <p>9.3. Self-motivation</p> <p>--</p> <p>9.4. Quick study, lifelong learner</p> <p>At the end of this course, the student will be able to:</p> <p>--</p> <p>Possessing theoretical and methodological knowledge on auditing practices (senior auditor level)</p> <p>--</p> <p>Being able to reflect critically on auditing practices (audit manager level)</p> <p>--</p> <p>Being able to apply auditing methods within specific cases (junior auditor level)</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>
<p>Evaluation methods :</p>	<p>Oral exam and group assignments.</p>
<p>Teaching methods :</p>	<p>In-class activities</p> <p>--</p> <p>Lectures</p> <p>--</p> <p>Problem based learning</p> <p>At home activities</p> <p>--</p> <p>Readings to prepare the lecture</p> <p>--</p> <p>Exercices to prepare the lecture</p> <p>--</p> <p>Paper work</p> <p>--</p> <p>Students presentation</p>
<p>Content :</p>	<p>--</p> <p>Roles and responsibilities of the external auditor</p> <p>--</p> <p>Ethical principles</p> <p>--</p> <p>Audit methodology (planning, fieldwork, reporting)</p>

	-- Risk management and internal control (COSO) -- Risk assessment -- Audit testing and analysis -- Audit report and communication
Bibliography :	Provided during the class
Other infos :	Corporate features -- conference -- case study -- corporate guest
Faculty or entity in charge:	CLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Business Engineering	INGE2M	5	-	
Master [120] in Management	GEST2M	5	-	
Master [120] in Management	GESM2M	5	-	