



3.0 credits	30.0 h + 0.0 h	1q
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Teacher(s) :	Stempniewsky Yvan ; Vandendorre Bernard (compensates Stempniewsky Yvan) ;
Language :	Français
Place of the course	Mons
Prerequisites :	'Audit and inspection' option
Main themes :	-- Professional activity and compatible assignments: main activity, compatible activities, prohibited activities; -- The acceptance of the assignment and consideration of 'risk management', legal assignments and consulting assignments and assurance on the internal control over financial reporting; -- The relationship with clients and fees; -- The letter of employment; -- Relationships with colleagues; -- The risk of contradiction; -- The solicitation of services and advertising; -- The organisation of the accountancy professions; -- The organisation of the profession; -- Quality control of company auditors.
Aims :	On completion of this course, students will be able to understand the ethical principles applicable to the accounting professions in terms of legal requirements and professional standards applicable to auditing accounts and to auditors. <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. Etude IRE (2005), L'accès à la profession, IRE Etude IRE (2005), La société et son commissaire, IRE Etude IRE (2004), La société et son commissaire ' cas pratiques, IRE
Faculty or entity in charge:	BLSM

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Credits	Prerequis	Acquis d'apprentissage
Master [120] in Management	GEST2M	3	-	
Master [120] in Management	GESM2M	3	-	
Executive certificate in Accounting and Auditing	REC9CE	3	-	