



In view of the health context linked to the spread of the coronavirus, the methods of organisation and evaluation of the learning units could be adapted in different situations; these possible new methods have been - or will be - communicated by the teachers to the students.

5 credits	30.0 h	Q1
-----------	--------	----

Teacher(s)	Vessié Bénédicte ;
Language :	French
Place of the course	Mons
Aims	<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>
Bibliography	<p>IFAC, 2016, Normes d'audit internationale ISA'</p> <p>IFAC, 2011, Guide to using ISA in the audits of SME, volumes 1 et 2</p> <p>IFAC, 2011, Guide to Quality Control for Small- and Medium-Sized Practices</p> <p>B.VESSIE, 2016, séminaire IRE Belgique, Autres attestations : ISA 800-805-810, ISAE 3000 et ISRS 4400</p> <p>B.VESSIE, 2016, séminaire IRE Belgique, Rapport : ISA 700-705-706-710-720-260-265</p> <p>B.VESSIE, 2016, séminaire IRE Luxembourg, Présentation du guide d'implémentation des normes ISA dans un audit de PME</p> <p>B.VESSIE, 2016, séminaire IRE Luxembourg, Procédures d'audit : ISA 230, 500, 501, 505, 510, 520, 530, 550, 560, 570, 580, 610 et 620</p> <p>B.VESSIE, 2016, séminaire IRE Luxembourg, Evaluation des risques d'audit et réponses du réviseur d'entreprises : ISA 240, 250, 300, 315, 330 et 402</p> <p>B.VESSIE, 2016, séminaire IRE Luxembourg, Organisation interne d'un cabinet : ISQC1 et ISA 220</p> <p>ICCI, 2016, ISA listes de contrôle (check-lists) et matrices (templates), http://www.icci.be/fr/publicaties/downloads/Pages/listesdecontrole-matrices.aspx</p>
Faculty or entity in charge	CLSM

Programmes containing this learning unit (UE)				
Program title	Acronym	Credits	Prerequisite	Aims
Master [120] in Management	GEST2M	5		
Executive certificate in Accounting and Auditing	REC9CE	5		
Master [120] in Management	GESM2M	5		