


5.00 crédits	30.0 h	Q1
--------------	--------	----

Enseignants	Antoons Charlotte ;
Langue d'enseignement	Anglais
Lieu du cours	Louvain-la-Neuve
Thèmes abordés	<ul style="list-style-type: none"> • Risk Management • Internal Control • Internal Auditing
Acquis d'apprentissage	<p>A la fin de cette unité d'enseignement, l'étudiant est capable de :</p> <p>Eu égard au référentiel de compétences de la LSM, cette unité d'enseignement contribue au développement et à l'acquisition des compétences suivantes :</p> <p>1. Mastering knowledge:</p> <p style="padding-left: 20px;">1. Mastery of highly specialized knowledge: advanced and recent knowledge and methods from scientific research.</p> <p style="padding-left: 20px;">2. Activating and applying knowledge from different fields of management.</p> <p>2. Act as a socially responsible actor</p> <p style="padding-left: 20px;">1. Decide and act responsibly by considering the short, medium and long-term, and sometimes conflicting, economic, social and environmental impacts of its decisions and actions on the various stakeholders.</p> <p style="padding-left: 20px;">3. Work as a team and exercise team leadership</p> <p style="padding-left: 20px;">1. Teamwork: Integrate and be able to collaborate in a team, be open and take into account different points of view and ways of thinking, manage differences and conflicts constructively, assume diversity.</p>
Modes d'évaluation des acquis des étudiants	<ul style="list-style-type: none"> • Internal auditing : 50% <ul style="list-style-type: none"> • Continuous evaluation (case study, group assignments): 50% • Evaluation week: Final exam 50% • Risk management: 50% <ul style="list-style-type: none"> • Continuous evaluation (case study, group assignments): 50% • Evaluation week: Final exam 50%
Méthodes d'enseignement	<ul style="list-style-type: none"> • Theory classes • Case study • Readings • Group discussions • Guest speaker (as far as possible) • Exercises
Contenu	<ul style="list-style-type: none"> • Internal Auditing <ol style="list-style-type: none"> 1. What is internal auditing, why we need it? 2. Internal audit positioning, complementarity with risk management and other control functions 3. Main types of audit and evolution 4. Required competencies/skills for internal auditors 5. IIA International Professional Practices Framework 6. Key steps in an audit process: planning, fieldwork, reporting & follow-up • Risk Management <ol style="list-style-type: none"> 1. Why we all need risk management? 2. Risk management frameworks 3. The risk process 4. Attitudes, behaviours and risk culture 5. Corporate governance requirements related to risk oversight 6. What can we learn from academic research?
Bibliographie	<ul style="list-style-type: none"> • Slides, articles and case studies posted on Moodle • No specific textbook is required

Faculté ou entité en charge:	CLSM
------------------------------	------

Programmes / formations proposant cette unité d'enseignement (UE)				
Intitulé du programme	Sigle	Crédits	Prérequis	Acquis d'apprentissage
Master [120] en sciences de gestion	GEST2M	5		
Master [120] : ingénieur de gestion	INGE2M	5		