

Faculty of Economic, Social and Political Sciences



IAG3040 Track "Audit and Control"

[90h] 15 credits

Teacher(s): Yves De Rongé, Michel De Wolf, Catherine Dendauw, Thierry Muschang, Robert Peirce, Patrice Schumesch
Language: French
Level: Third cycle

Aims

The main objectives can be summarized as providing the students with :

- a good knowledge of the basic principles of corporate governance;
- a good understanding of the main theoretical concepts and of the actual practices underlying the fields of corporate governance, accounting, auditing and control
- a good awareness of the major challenges faced by companies in these matters.

Main themes

The course provides a specialized knowledge in the field of accounting management of companies focusing on the three main functions : accounting, auditing and management control. The benefits provided by these three functions for the management of organizations are studied through the lens of the corporate governance principles.

Content and teaching methods

Content

The main themes studied in this track are essentially the following:

Corporate governance principles

Accounting

IAS/IFRS

A comparative approach of IAS/ IFRS, US GAAP and European directives

The evolution of the relationships between accounting and taxation for companies adopting IAS standards.

Auditing

The implementation of an internal control system

The main characteristics of internal and external auditing

Relationship between internal auditing: external auditing and risk management

International Auditing Standards

Management control

A contingency perspective on the articulation between Strategy-Structure and Control

Management control in an ERP environment

Management control of multinational companies

Methods

A combination of various teaching methods will be used : lectures, readings and case studies. Each course is taught by a team composed of an academic and a professional in the fields of accounting, auditing and control.

Programmes in which this activity is taught

ECGE3DS/AC Diplôme d'études spécialisées en économie et gestion (Master in business administration) (audit et contrôle de gestion)

Other credits in programs

ECGE3DS/AC	Diplôme d'études spécialisées en économie et gestion (Master (15 credits) in business administration) (audit et contrôle de gestion)	Mandatory
IAG23M	Troisième année de Maîtrise en sciences de gestion (orientation "méthodes quantitatives de gestion") (15 credits)	Mandatory
INGE23	Troisième Ingénieur de gestion (15 credits)	Mandatory
INGE23/G	Troisième Ingénieur de gestion (Générale) (15 credits)	Mandatory