

UPES

Faculté Privée des Sciences de Gestion et de
la Technologie



Professional Master in Management: Accounting Control and Audit

M1 (Semester 01)

Unit		COURSE		Teaching Methodology			ECTS		Coefficient		Assessment Mode	
				L	T	P	ECUE	UE	ECUE	UE	CA	MS
UE110	Accounting	ECUE111	IFRS (1)	63 H			6	6	3	3		X
UE120	Business Valuation and Mergers & Acquisitions	ECUE121	Valuation and business combinations	42 H			4	4	2	2		X
UE130	Law	ECUE131	Advanced commercial law	42 H			4	4	2	2		X
UE140	Taxation	ECUE141	Advanced Taxation	42 H			4	4	2	2		X
UE150	Finance and Management	ECUE151	Financial markets and asset valuation	42 H			3	7	1,5	3,5		X
		ECUE152	Management control	63 H			4		2			X
UE160	Economics and Language	ECUE161	International economy	21 H			2	5	1	2,5		X
		ECUE162	Business English	42 H			3		1,5			X
Total				357 H			30	30	15	15		

L: Lecture; T: Tutorial; P: Practical Work; CA: Continuous Assessment; MS: Mixed System

M1 (Semester 02)

Unit		COURSE		Teaching Methodology			ECTS		Coefficient		Assessment Mode	
				L	T	P	ECUE	UE	ECUE	UE	CA	MS
UE210	Accounting	ECUE211	IFRS (2)	63 H			6	6	3	3		X
UE220	Audit	ECUE221	Financial audit and professional ethics (1)	63 H			4	4	2	2		X
UE230	Law	ECUE231	Collective proceedings law	42 H			4	6	2	3		X
		ECUE232	Judicial expertise and arbitration	21 H			2		1			X
UE240	Taxation	ECUE241	Tax benefits	42 H			4	4	2	2		X
UE250	Finance	ECUE251	Financial engineering	21 H			2	6	1	3		X
		ECUE252	Corporate Finance	42 H			4		2			X
UE260	Management	ECUE261	Management of information systems	63 H			4	4	2	2		X
Total				357 H			30	30	15	15		

M2 (Semester 3)

Unit		COURSE		Teaching Methodology			ECTS		Coefficient		Assessment Mode	
				L	T	P	ECUE	UE	ECUE	UE	CA	MS
UE310	Accounting	ECUE311	Consolidation of financial statements	42 H			4	4	2	2		X
UE320	Audit	ECUE321	Financial audit and professional ethics (2)	63 H			4	4	2	2		X
UE330	Commissariat and Business Law	ECUE331	Commissariat	42 H			4	7	2	3,5		X
		ECUE332	Business criminal law	42 H			3		1,5			X
UE340	Taxation	ECUE341	International taxation	42 H			4	7	2	3,5		X
		ECUE342	Tax audit and litigation	42 H			3		1,5			X
UE350	Finance	ECUE351	International Finance	42 H			4	4	2	2		X
UE360	Management	ECUE361	Corporate strategy	42 H			4	4	2	2		X
Total				357 H			30	30	15	15		

M2 (Semester 4)

N°	Unit	COURSE	Teaching Methodology				ECTS		Coefficient		Assessment Mode	
			L	T	P	Total	ECUE	UE	ECUE	UE	CA	MS
	Practical activity	internship					30	30	15	15		
	Total						30	30	15	15		