

## **Proposition de sujets de mémoire**

### UNITE FIN

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Heures de réception des étudiants: rendez-vous

Champs d'intérêt susceptibles de faire l'objet d'un mémoire-projet  
(avec éventuellement propositions de terrains de stage)

- 1- audit financier / externe
- 2- audit interne
- 3- gestion des risques
- 4-

**Sujets/questions de recherche à traiter dans le cadre d'un mémoire-recherche**  
(avec éventuellement lectures préparatoires recommandées)

- An in-depth study of the informal relationship between audit committees and internal audit functions
- The impact of outsourcing of accounting services on non-financial performance indicators
- Impact of internal audit outsourcing/co-sourcing on the quality of IA
- Information needs of audit committee members: what do they expect and where do they get their information?
- The relationship between audit committees and external auditors: expectations and perceptions
- The impact of the organisational culture on the implementation of a risk management system: case study
- What are the economic consequences of voluntary internal control disclosure?
- How does corporate governance quality impact investors' perceptions and investment decisions?
- A critical analysis of the internal auditing standards setting process
- The relationship between performance measurement and risk appetite
- Board of directors effectiveness: how active are independent directors?

**Subjects related to the recent EU green paper on audit policy**

- A study of how they came to this paper (interviewing key players, impact of politics, impact of audit firms,...)
- What are the costs and benefits of these new measures?

- Impact of this green paper on the activities of the audit committee and its interaction with the external auditor
- What do external auditors think of the relevance of these new measures
- Impact of the suggested new audit tasks on the profession (cf. Abbott's theory of professions)

What does audit quality mean to academic versus practitioners?

Collaboration between accounting firms and other services providers: impact on their diversification strategy.