

MASTER IN ACCOUNTING AND AUDIT / ACADEMIC YEAR 2025/2026

version 06/01/2026

Semester 1													
Module and Course Name	Code ACME	Langue* Language*	CM (unités) Lecture (units)	TD/TP (unités) Tutorial (units)	Autre (unités) Other (units)	Heures de contact Contact hours	Travail personnel (heures) Self-study (hours)	Charge totale de travail (heures) Total workload (hours)	ECTS	Statut du cours Form of course	Assiduité obligatoire Compulsory attendance	Examen Assessment	Titulaire (Nom, Prénom) Course coordinator (Last name, First name)
Module AC1 Introduction to Accounting MAACCAUD/1													
Accounting Theory	MAACCAUD-45	English	48	0	0	36	126	162	6	Mandatory	Yes	Written exam	Thomas KASPEREIT
Introduction to Financial Accounting and Bookkeeping	MAACCAUD-1	English	24	0	0	18	36	54	2	Mandatory	Yes	Written exam	Clément JULIEN
Introduction to International Financial Reporting	MAACCAUD-4	English	36	0	0	27	54	81	3	Mandatory	Yes	Written exam	Kerstin LOPATTA
Selected Topics in Accounting	MAACCAUD-5	English	36	0	0	27	54	81	3	Mandatory	Yes	Written exam	Delphine LECORCHE
Sub-total of the module AC1			144	0	0	108	270	378	14				
Module AU1 Introduction to Audit MAACCAUD/2													
Risk Management	MAACCAUD-6	English	24	0	0	18	36	54	2	Mandatory	Yes	Written exam	Jörg PROKOP
Internal Control	MAACCAUD-7	English	48	0	0	36	72	108	4	Mandatory	Yes	Oral	Stéphane COUSIN
Sub-total of the module AU1			72	0	0	54	108	162	6				
Module LA1 Introduction to Law MAACCAUD/3													
Introduction to Luxembourg Company Law	MAACCAUD-8	English	24	0	0	18	36	54	2	Mandatory	Yes	Written exam	François BERNARD
Corporate Governance	MAACCAUD-9	English	12	0	0	9	45	54	2	Mandatory	Yes	Written exam	Bertrand GERADIN
Civil Law and Commercial Law	MAACCAUD-11	English	36	0	0	27	54	81	3	Mandatory	Yes	Written exam	Thomas MASTRULLO Patrick GOEBEL Philippe THIEBAUD
Sub-total of the module LA1			72	0	0	54	135	189	7				
Module STA Statistics MAACCAUD/4													
Statistics	MAACCAUD-12	English	36	0	0	27	54	81	3	Mandatory	Yes	Written exam	Fausto GALLI
Sub-total of the module STA			36	0	0	27	54	81	3				
Total Semester 1			324	0	0	243	567	810	30				

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Semester 2													
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Module AC2 Intermediate Accounting MAACCAUD/6													
Contemporary Issues in Financial Reporting and Audit Research	MAACCAUD-15	English	12	0	0	9	18	27	1	Mandatory	Yes	Seminar Paper Presentation	Anke MÜSSIG
Group Accounting	MAACCAUD-16	English	24	0	0	18	36	54	2	Mandatory	Yes	Written exam	Laszlo LAKATOS
Financial Reporting : National Rules and Regulations	MAACCAUD-17	English	48	0	0	36	72	108	4	Mandatory	Yes	Written exam	David BURBI
Managerial Accounting	MAACCAUD-18	English	36	0	0	27	36	63	3	Mandatory	Yes	Mid-term Participation Case Study Final exam	David PIKE
Sub-total of the module AC2			120	0	0	90	162	252	10				
Module AU2 Intermediate Audit MAACCAUD/7													
Auditing and Professional Skills	MAACCAUD-19	English	36	0	0	27	108	135	6	Mandatory	Yes	Written exam	Stéphane COUSIN Clément JULIEN Manal NOORALI
Sub-total of the module AU2			36	0	0	27	108	135	6				
Module LA2 Advanced Company Law MAACCAUD/8													
Advanced Company Law	MAACCAUD-21	English	24	0	0	18	36	54	2	Mandatory	Yes	Written exam	François BERNARD
Sub-total of the module LA2			24	0	0	18	36	54	2				
Module FIN Corporate Finance MAACCAUD/9													
Corporate Finance	MAACCAUD-22	English	48	0	0	36	126	162	6	Mandatory	Yes	Written exam	Gunter FISCHER
Sub-total of the module FIN			48	0	0	36	126	162	6				
Module AEC Applied Econometrics MAACCAUD/10													
Applied Econometrics	MAACCAUD-23	English	36	0	0	27	54	81	3	Mandatory	Yes	Project	Adrian KUBATA
Sub-total of the module FIN			36	0	0	27	54	81	3				
Module ASS Additional Specialist Subject of Luxembourg Legislation MAACCAUD/11													
UV10 - Droit Fiscal	MAACCAUD-24	Français	44	0	0	33	48	81	3	Elective	Yes	Written exam	Carole HEIN - Michel LAMBION
Sub-total of the module FIN			44	0	0	33	48	81	3				
Optional Course MAACCAUD/29													

Advanced Data Analytics in Accounting	MAACCAUD-52	English	32	0	0	24	54	78	2	Elective	Yes	MCO Presentation	Magomed MAMAKAEV
Sub-total of the Optional Course			32	0	0	24	54	78	2				
Total Semester 2 - Mandatory			264	0	0	198	486	684	27				
Total Semester 2 - Elective 1			44	0	0	33	48	81	3				
Total Semester 2 - Mandatory + Elective 1			308	0	0	231	534	765	30				
TOTAL YEAR - Mandatory			588	0	0	441	1053	1494	57				
TOTAL YEAR - Mandatory + Elective 1			632	0	0	474	1101	1575	60				

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Semester 3													
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Module AC3 Advanced Accounting MAACCAUD/14													
Empirical Research in Accounting and Audit	MAACCAUD-29	English	32	0	0	24	57	81	3	Mandatory	Yes	Seminar Paper	Thomas KASPEREIT Jos Van BOMMEL
Financial Analysis	MAACCAUD-30	English	72	0	0	54	108	162	6	Mandatory	Yes	Written exam Presentation	Véronique WEBER Adrian KUBATA
IFRS based Managerial Accounting	MAACCAUD-31	English	16	0	0	12	69	81	3	Mandatory	Yes	Written exam	Kerstin LOPATTA
Sub-total of the module AC3			120	0	0	90	234	324	12				
Module LA3 Conversion and Insolvency Law MAACCAUD/16													
Conversion and Insolvency Law	MAACCAUD-33	English	36	0	0	27	54	81	3	Mandatory	Yes	Written exam	Ruben HOLLEMANS
Sub-total of the module LA3			36	0	0	27	54	81	3				
Module RCO Research Computing MAACCAUD/17													
Research Computing	MAACCAUD-34	English	16	0	0	12	42	54	2	Mandatory	Yes	Homework assignment	Fausto GALLI
Sub-total of the module RCO			16	0	0	12	42	54	2				
Module GBS General Business Studies and Business Ethics MAACCAUD/18													
General Business Studies and Business Ethics	MAACCAUD-35	English	40	0	0	30	78	108	4	Mandatory	Yes	Presentation Seminar Paper	Peer EDERER
Sub-total of the module GBS			40	0	0	30	78	108	4				
Module ASS Additional Specialist Subject of Luxembourg Legislation MAACCAUD/11													
UV6 Droit du travail et de la sécurité sociale	MAACCAUD-36	Français	21	0	0	16	11	27	1	Elective	Yes	Written exam	Guy CASTEGNARO
UV7 Droit des assurances	MAACCAUD-37	Français	22	0	0	17	10	27	1	Elective	Yes	Written exam	Thierry FLAMAND
UV8 Comptabilité bancaire	MAACCAUD-38	Français	30	0	0	23	31	54	2	Elective	Yes	Written exam	Fabien DELANTE
UV9 Législation bancaire et des autres professionnels du secteur financier	MAACCAUD-39	Français	27	0	0	20	34	54	2	Elective	Yes	Written exam	Aude MIKOLAJEK
Sub-total of the module ASS			100	0	0	75	86	161	6				
Total Semester 3 - Mandatory			212	0	0	159	408	567	21				
Total Semester 3 - Elective			100	0	0	75	86	161	6				
Total Semester 3 - Mandatory + Elective			312	0	0	234	494	728	27				

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Module ITC IT and Computer Systems MAACCAUD/20													
Financial Application Software	MAACCAUD-41	English	24	0	0	18	36	54	2	Mandatory	Yes	Written exam	Monika TASI
Accounting Information Systems	MAACCAUD-42	English	8	40	0	36	72	108	4	Mandatory	Yes	Mid-term Presentation	Athanasios MANDILAS
Sub-total of the module ITC			32	40	0	54	108	162	6				
Module AU3 Audit Simulation MAACCAUD/15													
Audit Simulation	MAACCAUD-32	English	44	0	0	33	54	87	3	Mandatory	Yes	Written exam	Olivier LEMAIRE
Sub-total of the module AU3			44	0	0	33	54	87	3				
Module ECO General Economics MAACCAUD/21													
General Economics	MAACCAUD-43	English	48	0	0	36	72	108	4	Mandatory	Yes	Oral Seminar Paper Presentation	Anastasia LITINA
Sub-total of the module ECO			48	0	0	36	72	108	4				
Module MTH Master Thesis MAACCAUD/22													
Master Thesis	MAACCAUD-44	English	72	0	0	54	432	486	18	Mandatory	Yes	Master Thesis	Thomas KASPEREIT
Sub-total of the module MTH			72	0	0	54	432	486	18				
Module ASS Additional Specialist Subject of Luxembourg Legislation MAACCAUD/11													
UV3 Organismes de placement collectif - Elective 1	CCRE-24	Français	32	0	0	24	30	54	2	Elective	Yes	Written exam	Marie-Astrid DUPUY
Sub-total of the module ASS			32	0	0	24	30	54	2				
Module Internship MAACCAUD/27													
Sub-total of the module Internship			0	0	0	0	0	0	0				
Optional Course MAACCAUD/29													
Advanced Data Analytics in Accounting	MAACCAUD-52	English	32	0	0	24	54	78	2	Elective	Yes	MCO Presentation	Magomed MAMAKAEV

Sub-total of the Optional Course			32	0	0	24	54	78	2				
Total Semester 4 - Mandatory			152	40	0	144	612	756	28				
Total Semester 4 - Mandatory + Elective 1			184	40	0	168	642	810	30				
Total Semester 4 - Mandatory + Elective 2			152	40	0	144	612	756	28				
TOTAL YEAR Elective 1			496	40	0	402	1136	1538	57				
TOTAL YEAR Elective 2			364	40	0	303	1020	1323	49				

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