

<b>Module title</b>		<b>Abbreviation</b>
Advanced Auditing		12-M-WPF-102-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Accounting		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>Content: The course discusses business-risk oriented financial statement audits according to International Standards on Auditing (IASs). Selected topics of testing theory are also addressed.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Review process <ul style="list-style-type: none"> <li>- Conditions, order taking, audit planning, risk model-based testing methods</li> <li>- Development of the risk-based audit approach</li> <li>- Fraud and going concern</li> <li>- Judgment, reporting and documentation</li> </ul> </li> <li>2. Testing theory <ul style="list-style-type: none"> <li>- Overview of the state of research</li> <li>- The auditor's independence</li> <li>- Audit fees, concentration, competition</li> </ul> </li> </ol> <p>Reading: Marten, K.-U. / Quick, R. / Ruhnke, K.: Wirtschaftsprüfung, Stuttgart (most recent edition). Other reading to be specified in class.</p>		
<b>Intended learning outcomes</b>		
<p>After completion of the module "Auditing for advanced" students can</p> <ul style="list-style-type: none"> <li>(i) represent the risk-based audit approach, establish and analyze critical;</li> <li>(ii) analyze selected complex audit issues on the basis of national and international audit standards and, based largely develop self-directed solutions;</li> <li>(iii) judge selected research papers examining theory independently and, building design research or application-oriented projects.</li> </ul>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 minutes)		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Master's degree (1 major) Business Management (2010)		



Master's degree (1 major) Economics (2010)