## Module title
Advanced Auditing

### Abbreviation
12-M-WPF-102-m01

## Module coordinator
holder of the Chair of Business Management and Accounting

## Module offered by
Faculty of Business Management and Economics

## ECTS
5

## Method of grading
Numerical grade

## Only after succ. compl. of module(s)
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## Duration
1 semester

## Module level
Graduate

## Other prerequisites
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### Contents

**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.

**Outline of syllabus:**
1. Review process
   - Conditions, order taking, audit planning, risk model-based testing methods
   - Development of the risk-based audit approach
   - Fraud and going concern
   - Judgment, reporting and documentation
2. Testing theory
   - Overview of the state of research
   - The auditor's independence
   - Audit fees, concentration, competition

**Reading:**
Other reading to be specified in class.

### Intended learning outcomes

After completion of the module "Auditing for advanced" students can
(i) represent the risk-based audit approach, establish and analyze critical;
(ii) analyze selected complex audit issues on the basis of national and international audit standards and, based largely develop self-directed solutions;
(iii) judge selected research papers examining theory independently and, building design research or application-oriented projects.

### Courses

V + Ü (no information on SWS (weekly contact hours) and course language available)

### Method of assessment

Written examination (approx. 60 minutes)

### Allocation of places

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### Additional information

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### Referred to in LPO I
(examination regulations for teaching-degree programmes)

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### Module appears in

Master's degree (1 major) Business Management (2010)