

<b>Module title</b>		<b>Abbreviation</b>
Advanced Auditing		12-M-WPF-111-mo1
<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)		
a) written examination (approx. 60 to 90 minutes) or b) term paper (approx. 15 pages) and presentation (approx. 20 minutes), weighted 2:1		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
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**Teaching cycle**

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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) Economathematics (2011)  
Master's degree (1 major) Business Management (2011)  
Master's degree (1 major) Economics (2011)  
Master's degree (1 major) China Business and Economics (2014)  
Master's degree (1 major) China Business and Economics (2012)  
Master's degree (1 major) Chinese and Economics (2014)  
Master's degree (1 major) Chinese and Economics (2012)