

Module title		Abbreviation
Advanced Auditing		12-M-WPF-141-mo1
Module coordinator		Module offered by
holder of the Chair of Business Management and Accounting		Faculty of Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	graduate	--
Contents		
<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"> Review process <ul style="list-style-type: none"> 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 Testing theory <ul style="list-style-type: none"> Overview of the state of research The auditor's independence Audit fees, concentration, competition <p>Reading: Marten, K.-U. / Quick, R. / Ruhnke, K.: Wirtschaftsprüfung, Stuttgart (most recent edition). Other reading to be specified in class.</p>		
Intended learning outcomes		
<p>After completion of the module "Auditing for advanced" students can</p> <ul style="list-style-type: none"> (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 (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
<p>written examination (approx. 60 to 90 minutes) Language of assessment: German, English creditable for bonus</p>		
Allocation of places		
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Additional information		
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Workload		
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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) Business Management (2014)

Master's degree (1 major) Economics (2014)