### Module title
Advanced Auditing

### Abbreviation
12-M-WPF-161-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 number of weekly contact hours, language — if other than German)
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### Method of assessment
(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 to 120 minutes)
Language of assessment: German and/or English
creditable for bonus

### 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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