

<b>Module title</b>		<b>Abbreviation</b>
Financial Accounting and Auditing 3 - Auditing		12-Wipr3-F-072-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	undergraduate	--
<b>Contents</b>		
<p>Content: This module builds on the introductory courses in the areas of Financial and Managerial Accounting and, in particular, on the course "Jahresabschluss und -- analyse nach HGB und IFRS" ("Financial Accounting according to HGB and IFRS"). The module provides students with a systematic introduction to practical, methodical and theoretical aspects of business audits, i. e. financial statement audits.</p> <p>Outline of syllabus: 1. Audits and audit-related services - introduction and overview 2. Audit process: functional aspects of economic examination 3. Audit institutions: institutional aspects of economic examination 4. Economical audit theory: the low-balling model of DeAngelo</p> <p>Reading: Marten, K.-U./Quick, R./Ruhnke, K.: Wirtschaftsprüfung, Düsseldorf (most recent edition).</p>		
<b>Intended learning outcomes</b>		
The students have a deeper understanding of the basics of business (balance) checks. They can organize, play back and apply the systematically gained knowledge, i.e solve simple problems of business (balance sheet) tests.		
<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>		
Number of places: 150. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.		
<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>		
Bachelor' degree (1 major) Business Management and Economics (2007)		