Module title: Financial Accounting and Auditing 3 - Auditing
Abbreviation: 12-Wipr3-F-072-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): --
Duration: 1 semester
Module level: undergraduate
Other prerequisites: --

Contents

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.

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

Reading:

Intended learning outcomes

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.

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)
written examination (approx. 60 minutes)

Allocation of places

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.

Additional information

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

Module appears in
Bachelor’ degree (1 major) Business Management and Economics (2007)