**Module title** | **Abbreviation** |  
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Financial Accounting and Auditing 3 - Auditing | 12-Wipr3-F-152-m01 |  

| **Module coordinator** | **Module offered by** |  
--- | --- |  
holder of the Chair of Business Management and Accounting | Faculty of Business Management and Economics |  

| **ECTS** | **Method of grading** | **Only after succ. compl. of module(s)** |  
--- | --- | --- |  
5 | numerical grade | -- |  

| **Duration** | **Module level** | **Other prerequisites** |  
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1 semester | undergraduate | -- |  

**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)

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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 minutes)
Language of assessment: German and/or English

**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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**Module appears in**

Bachelor' degree (1 major) Business Management and Economics (2015)
Bachelor' degree (1 major) Economathematics (2015)
Bachelor' degree (1 major) Business Information Systems (2015)
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2015)
Master's degree (1 major) China Business and Economics (2016)
Bachelor' degree (1 major) Business Information Systems (2016)
Bachelor' degree (1 major) Economathematics (2017)
<table>
<thead>
<tr>
<th>Degree</th>
<th>Major(s)</th>
<th>Year</th>
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<tbody>
<tr>
<td>Master's</td>
<td>China Business and Economics</td>
<td>2019</td>
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<tr>
<td>Bachelor's</td>
<td>Business Information Systems</td>
<td>2019</td>
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<tr>
<td>Bachelor's</td>
<td>Business Management and Economics</td>
<td>2019</td>
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<tr>
<td>Bachelor's (with minor)</td>
<td>Business Management and Economics (Minor)</td>
<td>2019</td>
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<tr>
<td>Bachelor's</td>
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<td>2020</td>
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