

<b>Module title</b>		<b>Abbreviation</b>
Financial Accounting and Auditing 3 - Auditing		12-Wipr3-F-152-mo1
<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)		
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<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) Language of assessment: German and/or English		
<b>Allocation of places</b>		
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<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 (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)		

Master's degree (1 major) China Business and Economics (2019)  
Bachelor' degree (1 major) Business Information Systems (2019)  
Bachelor' degree (1 major) Business Management and Economics (2019)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019)  
Bachelor' degree (1 major) Business Information Systems (2020)