

**APPROVED**

## **BU8400: Auditing**

### **Course Details**

Course Code:	BU8400
Course Title:	Auditing <b>APPROVED</b>
Short Title:	Auditing
Course Level::	Level 8
Valid From::	2020/2021 Sem 1
Credits::	15
Owner:	Business
Assessment Method:	Achievement
Course Aim	To develop knowledge, understanding and application of the process of auditing in the context of the international professional regulatory framework

CILO	
On Completion of this course, the learner will be able to	
#	Learning Outcome Description
1	Demonstrate a critical knowledge and understanding of the functions and scope of audit within a corporate governance framework
2	Apply International Standards on Auditing (ISAs) to the audit of businesses with some degree of complexity
3	Describe and critically evaluate internal controls, audit procedures and audit test results
4	Demonstrate professional levels of interpretation of the impact of subsequent events and the going concern principle on audit reporting
5	Determine the most appropriate audit opinion for a range of audit situations
Requisites	
<ul style="list-style-type: none"> <li>• Pre Requisite: BU7400</li> <li>• Anti Requisite: BSB7400</li> </ul>	

Examinations
<b>Assessment Type</b> Examination (Unseen)
<b>Assessment Type</b> Examination (Unseen)
No Other Controlled Assessments
Uncontrolled Assessments
<b>Assessment Type</b> Project (Group)

Affiliated Entities			
Entity Code	Entity Title	Entity Version	Entity Type
BBS8000	Bachelor of Business	3	Programme
BBS8001	Bachelor of Business (General)	1	Programme
BBS9040	Master of Science (MSc.) in Professional Accounting	1	Programme
BUSOPT1	Business Options 1	1	Group
BUSOPT2	Business Options 2	1	Group
BUSOPT3	Business Options 3	1	Group