

Auditing					
Identification number	Workload	Credits	Semester	When	Duration
N/A	150 hrs	5	6 th or 8 th sem.	At least once a year	1 semester
1	Lectures Wirtschaftsprüfung	Class contact time 4 contact hrs / 60hrs	Self-study 90 hrs	Planned group size 25 students	
2	Learning Outcomes / Skills <i>Upon completion of the module, students will be able to:</i> <i>Subject-Specific Competences:</i> <ul style="list-style-type: none"> • Explain which institutions and systems form the basis of business-administrative supervision (audit) theory. • Describe the auditor's profession with regard to entry requirements and professional practice. • Explain the risk-based audit approach and apply it to given examples. • Establish a link between scientific findings and practical application (e.g., concerning the independence of the statutory auditor). <i>Interdisciplinary competences:</i> <ul style="list-style-type: none"> • Research literature for a given subject-specific problem. • Plan and prepare learning and work processes independently. 				
3	Contents The module conveys basic knowledge of business-administrative supervision (audit) theory, introductory legal knowledge about the auditor's profession, and mainly knowledge on conducting the annual financial-statement audit. The knowledge is taught and deepened through case studies. In parallel, topics of HGB (German Commercial Code) accounting are expanded. The following aspects are covered, among others: <ul style="list-style-type: none"> • Institutions and systems of business-administrative supervision (audit) theory • Legal framework for auditors (legal bases, professional duties, professional principles, professional bodies) • Procedure of the annual financial-statement audit (principles of proper audit, risk-based audit approach, individual steps in the audit process) • Audit techniques illustrated with selected audit areas 				
4	Course type Seminar-based teaching, exercises, group work, lectures				
5	Participation requirements Basic knowledge of bookkeeping and HGB accounting recommended.				
6	Examination form <ul style="list-style-type: none"> • Written exam (120 min, written form, at the university) or • Oral exam (20 min) or • Term paper (15 pages) with presentation (15 min speaking time, handout) 				
7	Requirements for the Awarding of Credit Points Minimum grade of "sufficient" in the examination				
8	Module supervisor; full-time lecturers Prof. Dr. Susanne Hannemann				
9	Other information Lecture notes will be provided to accompany the course. Literature recommendations will be given during the course.				

ATTENTION: This is an adapted and abridged version of the original. The original is available at <https://www.hochschule-bochum.de/international-business-and-management>.