

Title of the Modules: International Auditing	Lecturer: Prof. Dr. Melcher
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Programme: M.A. Accounting and Controlling

Required Preconditions:

Advanced Financial Accounting

Learning Outcomes and Competencies, Subject related / Generic:

Presentation of essentials as well as selected topics of International Standards on Auditing (ISA). The students are to learn about the techniques and strategies applied by external auditors when auditing financial statements.

Content of Course:

- Responsibilities of auditor
- Planning of the audit
- Internal Control
- Audit Evidence
- Using work of others
- Audit conclusions and reporting
- Code of Ethics for professional Accountants

Literature Recommendations:

ISA International Standards on Auditing & International Auditing Practice Statements
Indicative Reading: Will be announced during class as reading depends on a varying focus