

Summary Information

Module Code	6105LBSAF
Formal Module Title	Auditing & Assurance
Owning School	Business and Management
Career	Undergraduate
Credits	20
Academic level	FHEQ Level 6
Grading Schema	40

Teaching Responsibility

LJMU Schools involved in Delivery
Business and Management

Learning Methods

Learning Method Type	Hours
Lecture	22
Online	11
Seminar	11

Module Offering(s)

Display Name	Location	Start Month	Duration Number Duration Unit
JAN-MTP	MTP	January	12 Weeks

Aims and Outcomes

Aims	To develop knowledge and understanding of the audit process and its application in the context of the external regulatory framework and for business control purposes.
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After completing the module the student should be able to:

Learning Outcomes

Code	Number	Description
MLO1	1	Identify and re-perform the stages in an audit system.
MLO2	2	Critically analyse the risk-based approach to auditing.
MLO3	3	Describe and critically evaluate the role played by auditors and the influences to which they are subjected.
MLO4	4	Recognise and evaluate the importance of auditor independence.

Module Content

Outline Syllabus	Stages of a Systems Audit.Risk-based approach to auditing.Auditing Computerised Systems.Regulatory Framework of Auditing.Audit Reports.Role of External and Internal Auditors. Auditor Independence and Ethics.Auditor and the Law.Corporate Governance.Current Developments in Auditing.
Module Overview	
Additional Information	The module studies in detail both the systems and risk-based approaches used by practising auditors. The differing roles of external and internal auditors are examined. Also considered are issues of ethics, independence and corporate governance, the regulatory framework of auditing, the impact of civil and criminal law on auditing and current developments in auditing.

Assessments

Assignment Category	Assessment Name	Weight	Exam/Test Length (hours)	Module Learning Outcome Mapping
Report	Individual	20	0	MLO2
Centralised Exam	Closed Book Examination	80	3	MLO1, MLO3, MLO4

Module Contacts

Module Leader

Contact Name	Applies to all offerings	Offerings
Katie Hall	Yes	N/A

Partner Module Team

Contact Name	Applies to all offerings	Offerings
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