

**Summary Information**

|                            |                         |
|----------------------------|-------------------------|
| <b>Module Code</b>         | 6505AFYPC               |
| <b>Formal Module Title</b> | Auditing and Assurance  |
| <b>Owning School</b>       | Business and Management |
| <b>Career</b>              | Undergraduate           |
| <b>Credits</b>             | 20                      |
| <b>Academic level</b>      | FHEQ Level 6            |
| <b>Grading Schema</b>      | 40                      |

**Module Contacts****Module Leader**

| <b>Contact Name</b> | <b>Applies to all offerings</b> | <b>Offerings</b> |
|---------------------|---------------------------------|------------------|
| Katie Hall          | Yes                             | N/A              |

**Module Team Member**

| <b>Contact Name</b> | <b>Applies to all offerings</b> | <b>Offerings</b> |
|---------------------|---------------------------------|------------------|
|---------------------|---------------------------------|------------------|

**Partner Module Team**

| <b>Contact Name</b> | <b>Applies to all offerings</b> | <b>Offerings</b> |
|---------------------|---------------------------------|------------------|
|---------------------|---------------------------------|------------------|

**Teaching Responsibility**

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|--|
| <b>LJMU Schools involved in Delivery</b> |
| LJMU Partner Taught                      |

## Partner Teaching Institution

| Institution Name                                   |
|--|
| YPC International College (Kolej Antarabangsa YPC) |

## Learning Methods

| Learning Method Type | Hours |
|----------------------|-------|
| Lecture              | 22    |
| Seminar              | 22    |

## Module Offering(s)

| Offering Code | Location | Start Month | Duration |
|---------------|----------|-------------|----------|
| JAN-PAR       | PAR      | January     | 12 Weeks |

## Aims and Outcomes

|             |  |
|-------------|--|
| <b>Aims</b> | 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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## Learning Outcomes

After completing the module the student should be able to:

| Code | Description  |
|------|--|
| MLO1 | Identify and re-perform the stages in an audit system.   |
| MLO2 | Critically analyse the risk-based approach to auditing.  |
| MLO3 | Describe and critically evaluate the role played by auditors and the influences to which they are subjected. |
| MLO4 | 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) | Learning Outcome Mapping |
|---------------------|-------------------------|--------|--------------------------|--------------------------|
| Report              | Individual 2000 words   | 20     | 0                        | MLO2                     |
| Exam                | Closed Book Examination | 80     | 3                        | MLO3, MLO4, MLO1         |