Module Details	
Module Title	Auditing
Module Code	AFE5009-B
Academic Year	2024/5
Credits	20
School	School of Management
FHEQ Level	FHEQ Level 5

Contact Hours	
Type	Hours
Online Lecture (Asynchronous)	24
Online Tutorials (Synchronous)	12
Directed Study	164

Availability	
Occurrence	Location / Period
BDA	University of Bradford / Semester 2

Module Aims

The module offers detailed understanding of the essential concepts and techniques relating to the provision of statutory auditing under the relevant Companies Acts, auditing standards and other professional guidance. It introduces legal, ethical, technical and other current issues in the area of auditing and discusses the application of audit techniques.

Outline Syllabus

1. Principles of assurance and auditing under the relevant regulations/guidelines.
2. Legal and professional duties of auditors.
3. Professional ethics and auditor independence.
4. Audit objectives, evidence and planning.
5. Audit risk and internal control.
6. Developing of audit plan and audit programmes.
7. Applications of audit techniques such as audit of sales and collection cycle, audit of acquisition and payment cycle, audit of inventory and warehouse cycles.
8. Audit completion and reporting.
9. Internal audit problems.
10. Corporate governance and CSR problems relating to Auditing.

Learning Outcomes

Outcome Number	Description
01	Apply auditing concepts, rules and guidelines to recommend courses of action in given situations.
02	Critically evaluate the merits of different points of view on contemporary professional issues.
03	Explain objectives/principal characteristics of audit engagements and the nature/limitations of assurance provided.
04	Demonstrate understanding of regulatory/ethical considerations governing audits engagements.
05	Demonstrate understanding of place of auditing in developing approaches to corporate governance and corporate social responsibility.
06	Demonstrate understanding of issues involved in planning/contributing to an audit.
07	Demonstrate understanding of issues involved in obtaining/evaluating evidence from an audit and apply these in specific situations
08	Demonstrate understanding of issues involved in the completion of an audit and preparation of a report.
09	Demonstrate understanding of the legal/professional duties and liabilities of auditors.
10	Demonstrating written and oral communication skills.
11	Demonstrate problem solving.

Learning, Teaching and Assessment Strategy

There will be a two hour online lecture per week followed by a one-hour online tutorial. Lectures will cover core concepts and techniques in auditing. Tutorials will offer the opportunity for you to work through and express your opinions on the concepts and philosophical underpinning of auditing and then will move on to consider the practical applications of the audit concepts and techniques in the more detailed planning, devising and evaluation of specific auditing routines. You will have the opportunity to devise and present workable solutions to the audit problems presented.

Assessment of understanding of the conceptual and practical aspects of the subject, including the legal and professional duties of auditors, the ethical responsibility of auditors, developing audit plan and audit programme, applications of audit techniques will be by way of a coursework assignment of 3000 words at the end of the semester assessing LO 1 through LO11. Case studies will be used to develop your written analysis and reflective skills. Formative feedback will be given in tutorials.

This module has a pre-requisite of AFE4005-B.

Mode of Assessment

Type	Method	Description	Weighting
Summative	Examination - Closed Book	Closed Book exam	100%

Reading List
To access the reading list for this module, please visit https://bradford.rl.talis.com/index.html

Please note:
This module descriptor has been published in advance of the academic year to which it applies. Every effort has been made to ensure that the information is accurate at the time of publication, but minor changes may occur given the interval between publishing and commencement of teaching. Upon commencement of the module, students will receive a handbook with further detail about the module and any changes will be discussed and/or communicated at this point.