

Course unit title:	Audit and Assurance Services								
Course unit code:	ACC 404								
Type of course unit:	Optional								
Level of course unit:	Bachelor (1st Cycle)								
Year of study:	4								
Semester when the unit is delivered:	1 or 2								
Number of ECTS credits allocated :	6								
Name of lecturer(s):	Ms Loukia Sergiou								
Learning outcomes of the course unit:	<ul style="list-style-type: none"> • Demonstrate an understanding of the professional and ethical considerations • Evaluate internal control and review practices and procedures • Explain and apply the assurance process • Assess auditing risks • Debate on current practices and developments 								
Mode of delivery:	Face-to-face								
Prerequisites:	Knowledge obtained in Auditing I and Auditing II								
Recommended optional program components:	None								
Course contents:	This course is basically a continuation of Auditing I and Auditing II. It develops students with knowledge on issues pertinent to assurance, professional ethics and internal controls and review. This course prepares students to evaluate and exercise judgement on current practices and developments in the area of audit and assurance services.								
Recommended and/or required reading:	Textbook ACCA (2012/2013). <i>Advanced Audit and Assurance Paper P7 (International)</i> . BPP Learning Media Ltd.								
Planned learning activities and teaching methods:	Through lectures, class discussion, case studies and questions students understand and criticise current issues and developments in the area of audit and assurance services.								
Assessment methods and criteria:	<table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Class Participation</td> <td style="text-align: right;">5%</td> </tr> <tr> <td>Midterm Examination</td> <td style="text-align: right;">15%</td> </tr> <tr> <td>Written Assignment</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Final Examination</td> <td style="text-align: right;">70%</td> </tr> </table>	Class Participation	5%	Midterm Examination	15%	Written Assignment	10%	Final Examination	70%
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Language of instruction:	English								
Work placement(s):	No								