

Course unit title:	Auditing I								
Course unit code:	ACC 315								
Type of course unit:	Optional								
Level of course unit:	Bachelor (1st Cycle)								
Year of study:	3								
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"> • Identify the nature, purpose and scope of external auditing • Appraise the audit framework and regulation • Examine the significance of ethical behaviour to a professional • Explain and evaluate procedures involved in the practical testing of the accounting systems and financial statements • Classify and assess audit sampling and compare the main principles involved in audit sampling 								
Mode of delivery:	Face-to-face								
Prerequisites:	None								
Recommended optional program components:	None								
Course contents:	This course aims to introduce students to the specialist accounting area of auditing. The course is designed to develop the awareness of the purposes, role, procedures and processes employed in auditing. The course prepares students to comprehend the professional and legal requirements of auditors.								
Recommended and/or required reading:	Textbook ACCA (2011/2012). <i>Audit and Assurance textbook Paper F8 (International)</i> . BPP Learning Media Ltd.								
Planned learning activities and teaching methods:	Through lectures, class discussion, case studies and questions students understand and examine the significance of legal and professional requirements involved in auditing.								
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								