

Course unit title:	Auditing II								
Course unit code:	ACC 325								
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"> • Appraise the significance of the Balance Sheet audit • Identify the problems of auditing computer systems and explain the use of Computer Assisted Audit Techniques (CAATs) • Examine the use of the analytical review of the financial statements • Distinguish between the qualified and the unqualified audit reports • Analyse the procedures necessary to formulate quality control 								
Mode of delivery:	Face-to-face								
Prerequisites:	Knowledge obtained in Auditing I								
Recommended optional program components:	None								
Course contents:	This course is basically a continuation of Auditing I and is designed to develop students with an understanding of the Balance Sheet audit, the Computer Assisted Audit Techniques (CAATs) and audit reports. This course prepares students to criticise auditors' behaviour in the profession.								
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 evaluate auditing principles and procedures as well as professional values.								
Assessment methods and criteria:	<table style="width: 100%; border: none;"> <tr> <td style="width: 80%;">Class Participation</td> <td style="text-align: right;">6%</td> </tr> <tr> <td>Midterm Examination</td> <td style="text-align: right;">14%</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	6%	Midterm Examination	14%	Written Assignment	10%	Final Examination	70%
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Language of instruction:	English								
Work placement(s):	No								