

Module: ACC 571 Introduction to Auditing**Contents:**

The course introduces students to the profession of a certified accountant and describes the principles of an audit regarding its contents, its process and its objectives. The course illustrates the application of auditing norms to the practice of a certified accountant.

Learning outcomes:

Students are able to describe the several stages of an audit and the principles an auditor has to respect in a year-end audit. Students learn to apply basic principles to audit cases.

Prerequisites:

Formal: -

Recommended: Bachelor-knowledge of financial accounting

Obligatory registration: no

Further information on registration: -

Courses	Hour per week	Self-study
Lecture	2	6
ECTS in total		4

Form of assessment	Written exam (45 min.)
Lecturer/Person in charge	Dr. Ulrich Störk
Duration of module	1 semester
Offering	Fall semester
Language	German
Program-specific educational goals	LG 1, LG 3
Grade	graded
Range of application	M.Sc. MMM, M.Sc. Bus. Edu., M.Sc. Bus. Inf., LL.M., M.Sc. Econ.