

<b>Module Title:</b>	Audit and Assurance 2
<b>Language of Instruction:</b>	English
<b>Credits:</b>	5
<b>NFQ Level:</b>	8
<b>Module Delivered In</b>	<a href="#">2 programme(s)</a>
<b>Teaching &amp; Learning Strategies:</b>	<p>Lectures - communication of knowledge and ideas from the lecturer to the student. Problem Solving Exercises - student will work as part of a team and will work together to resolve various audit scenarios. Class Discussion/Debate - Students will be encouraged to actively participate in the class sessions which will develop their analytical and communication skills. E-Learning - It is envisaged that the module will be supported with on-line learning materials. Self-Direct Independent Learning - the emphasis on independent learning will develop a strong and autonomous work and learning practices.</p>
<b>Module Aim:</b>	<p>The aim of this module is to equip students with a knowledge and understanding of the concepts and principles of the audit and assurance process (enabled by the students' knowledge from Financial Accounting). The students will gain an appreciation of its application in the context of the professional regulatory and ethical framework. The depth and breadth of module content and assessment are designed to gain maximum exemptions from professional accountancy bodies, appropriate to a B.A. (Honours) in Accounting program.</p>
<b>Learning Outcomes</b>	
<i>On successful completion of this module the learner should be able to:</i>	
LO1	Define and explain the key terms, concepts and practices regarding audit evidence, internal control systems assessment and substantive audit procedures.
LO2	Identify and apply appropriate audit and assurance techniques when presented with defined and undefined practical auditing, accounting and business problems.
LO3	Analyse and interpret results and outcomes within an auditing and assurance framework and make recommendations.
<b>Pre-requisite learning</b>	
<b>Module Recommendations</b>	
<i>This is prior learning (or a practical skill) that is recommended before enrolment in this module.</i>	
No recommendations listed	
<b>Incompatible Modules</b>	
<i>These are modules which have learning outcomes that are too similar to the learning outcomes of this module.</i>	
No incompatible modules listed	
<b>Co-requisite Modules</b>	
No Co-requisite modules listed	
<b>Requirements</b>	
<i>This is prior learning (or a practical skill) that is mandatory before enrolment in this module is allowed.</i>	
Financial Accounting II (BA in Accounting) or its equivalent	

## Module Content & Assessment

Indicative Content
<b>Audit Evidence</b> Assertions, audit objectives, gathering quality audit evidence, tests of controls, substantive procedures, audit sampling, audit of estimates, analytical review, CAAT (computer assisted audit techniques). Using the work of others.
<b>Internal control</b> Internal control systems, The use of internal control systems by auditors, The evaluation of internal control components, and transaction cycles. Tests of control, Communication on internal control.
<b>Substantive audit procedures</b> The use of assertions by auditors, Audit evidence & procedures, Analytical Review. The audit of specific items.

Assessment Breakdown	%
End of Module Formal Examination	100.00%

No Continuous Assessment

No Project

No Practical

End of Module Formal Examination				
Assessment Type	Assessment Description	Outcome addressed	% of total	Assessment Date
Formal Exam	End of Semester Final Examination	1,2,3	100.00	End-of-Semester

SETU Carlow Campus reserves the right to alter the nature and timings of assessment

**Module Workload**

<b>Workload: Full Time</b>		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	Every Week	4.00
Independent Learning	Every Week	8.00
Total Hours		12.00

<b>Workload: Part Time</b>		
<i>Workload Type</i>	<i>Frequency</i>	<i>Average Weekly Learner Workload</i>
Lecture	Every Week	2.00
Independent Learning Time	Every Week	8.00
Total Hours		10.00

**Module Delivered In**

Programme Code	Programme	Semester	Delivery
CW_BBACT_B	<a href="#">Bachelor of Arts (Honours) in Accounting</a>	6	Mandatory
CW_BBACF_B	<a href="#">Bachelor of Business (Honours) in Accounting and Finance</a>	8	Mandatory