

BU8400

Auditing



Course Aim To develop knowledge, understanding and application of the process of auditing in the context of the international professional regulatory framework

Short Title Auditing
Faculty Business
Polytechnic Level
Credits 15
Pre-requisites BU7402 & BU7400
or BSB6402 & BSB6400
Co-requisites Nil
Anti-requisites BSB7400

Version 1
Effective From September, 2016
Indicative NQF Level 8
Student Contact hrs 60
Self-directed hrs 90
Other directed hrs 0
Total learning hrs 150

Learning Outcomes

- On successful completion of this course, students will be able to:
- 1 Demonstrate a critical knowledge and understanding of the functions and scope of audit within a corporate governance framework
 - 2 Apply International Standards on Auditing (ISAs) to the audit of businesses with some degree of complexity
 - 3 Describe and critically evaluate internal controls, audit procedures and audit test results
 - 4 Demonstrate professional levels of interpretation of the impact of subsequent events and the going concern principle on audit reporting
 - 5 Determine the most appropriate audit opinion for a range of audit situations

NQF Sub-strand

Theoretical
Understanding
Practical
Application of
knowledge
Practical
Application of
knowledge
Autonomy,
Responsibility,
Context
Generic, Problem
Solving and
Analytical Skills