

School	Pôle Paris Alternance (PPA Business School, Paris, France)
Qualification Title	BBA Professional Accounting
Recognition	Commission Nationale de la Certification Professionnelle (CNCP) (National Commission for Professional Certification)
Listed On	Répertoire national des certifications professionnelles (RNCP) National Directory of Professional Certifications
RNCP Code	16261
RNCP Web Link	http://www.rncp.cncp.gouv.fr/grand-public/visualisationFiche?format=fr&fiche=16261
Module Title	ADVANCED AUDITING
Module Code	
EQF Level	6
Semester	Second Semester
ECTS Credits	
Study Hours	52
Private Study	100
TOTAL HOURS	152
Languages Available	French English
Aims	To develop an understanding of the critical aspects of managing an assurance engagement (including audit engagements): acceptance, planning, managing, concluding and reporting.
Learning Outcomes	<ol style="list-style-type: none"> 1. understand and advise on the regulatory, professional and ethical issues relevant to those carrying out an assurance engagement 2. understand the processes involved in accepting and managing assurance engagements 3. understand how quality assurance processes mitigate risks 4. plan assurance engagements in accordance with the terms of the engagements and appropriate standards 5. conclude and report on assurance engagements in accordance with the terms of the engagements and appropriate standards
Skills	<ol style="list-style-type: none"> 1. (S1) Adaptability 2. (S2) Problem solving skills 3. (S3) Numeracy 4. (S4) Commercial awareness 5. (S5) Organisational skills 6. (S6) Communication skills 7. (S7) International awareness 8. (S8) Lifelong learning skills 9. (S9) Ethical awareness
Syllabus	The nature and purpose of the audit function

	<p>Auditing postulates</p> <p>Positive auditing theory</p> <p>The auditor and the law</p> <p>Auditing standards</p> <p>The approach to audit work & audit planning</p> <p>Internal controls</p> <p>Auditing procedures and audit evidence</p> <p>Audit reports</p> <p>Other audit procedures required by ISAs</p> <p>Ethics and independence</p> <p>Assurance</p>
Assessments	Assessment 1 Written Exam Duration: 3 Hours Weight 100%
Teaching and Learning Strategies	<p>Teaching Method 1: Lecture</p> <p>Teaching Method 2 : Workshops</p> <p>Teaching Method 3: Seminars</p>
Learning Resources	