

MODULE CODE	AC533E
MODULE TITLE	Auditing and Assurance
CONTACT HOURS	24 hours
ACADEMIC AREA	Accounting
CREDITS	4 ECTS
MODULE DESCRIPTION	

This module develops an advanced, risk-based understanding of audit and assurance practice, grounded in the International Standards on Auditing (ISA). It moves through the full audit cycle: engagement acceptance, audit strategy and planning, the assessment of inherent and control risk, the evaluation of internal control frameworks, the determination of materiality, and the design of substantive and analytical procedures. Particular attention is given to professional scepticism, auditor independence, and the ethical obligations. The module also examines how data analytics and artificial intelligence, including tools such as Power BI, are reshaping evidence-gathering and risk identification in modern audits. Case studies drawn from major assurance practice reinforce the technical, judgemental, and ethical dimensions of the work, and by the end students are able to plan an audit, evaluate evidence critically, and reason through the difficult judgement calls that define the profession.