

Course Code	AEF435				
Course Type	Elective				
Level	Bachelor (1st Cycle)				
Year / Semester	4 th Year / 8 th Semester				
Teacher's Name	TBA				
ECTS	6	Lectures / week	3 Hours / 14 weeks	Laboratories / week	None
Course Purpose and Objectives	To develop students' understanding of the critical aspects of managing an assurance engagement (including audit engagements): acceptance, planning, managing, concluding and reporting.				
Learning Outcomes	<p>On completion of this module, students will be able to:</p> <ul style="list-style-type: none"> • Advise On The Regulatory, Professional And Ethical Issues Relevant To Those Carrying Out An Assurance Engagement; • Describe The Processes Involved In Accepting And Managing Assurance Engagements; • Discuss How Quality Assurance Processes Mitigate Risks; • Plan Assurance Engagements In Accordance With The Terms Of The Engagements And Appropriate Standards; And • Conclude And Report On Assurance Engagements In Accordance With The Terms Of The Engagements And Appropriate Standards. 				
Prerequisites	AEF360, AEF365	Co-requisites	None		
Course Content	<ol style="list-style-type: none"> 1. Legal and other professional regulations, ethics and current issues: Understand and advise on the regulatory, professional and ethical issues relevant to those carrying out an assurance engagement. 2. Accepting and managing engagements: Understand the processes involved in accepting and managing assurance engagements and how quality assurance processes mitigate the risks to those conducting the engagement. 3. Planning engagements: To be able to plan assurance engagements in accordance with the terms of the engagements and appropriate standards. 4. Concluding and reporting on engagements: To be able to conclude and report on assurance engagements in accordance with the terms of the engagements and appropriate standards. 				
Teaching Methodology	Face-to face				

Bibliography	<p>ACA/ ICAEW, Audit and Assurance, textbook, (latest edition).</p> <p>Howard, L.R.: AUDITING (latest edition).</p> <p>Stettler, H.F.: AUDITING PRINCIPLES (latest edition).</p> <p>Arens A.A., R.J. Elder &M.S. Beasley: AUDITING AND ASSURANCE SERVICES: An Integrated Approach, (Latest edition) Edition, Prentice Hall.</p> <p>Eilifsen, A., Messier, W., Glover, S., Prawitt, D.: AUDITING AND ASSURANCE SERVICES: International Edition (latest edition). McGraw Hill Education.</p> <p>William F. Messier: AUDITING AND ASSURANCE SERVICES: A systematic approach, McGraw Hill, (latest edition)</p>		
Assessment	Examinations	80%	
	Class Participation and Attendance	10%	
	Assignments	10%	
		100%	
Language	English		