

AMITY GLOBAL INSTITUTE

MODULE SYLLABUS

Course	Preparatory Course for Association of Chartered Certified Accountants (ACCA) Examination
Module Title	Audit and Assurance (AA)
Module Syllabus No. (if any)	-
Content	<p>This module introduces the knowledge and competencies used by financial managers in the areas of financing, investment, and dividend policy decision-making.</p> <ul style="list-style-type: none"> • Financial management function • Financial management environment • Working capital management • Investment appraisal • Business finance • Cost of capital • Business valuation • Risk management
No. of Teaching Hours	24 hours
Teaching Methods	Lectures, tutorials, case-studies analysis, research journals and group discussion
Assessment Methods and Weightages	See Assessment Regulations of ACCA
Skills for Maximising Learning Outcomes	Reading and Research
Dates of Examinations, Major Assessments and Assignments	Please refer ACCA website (http://www.accaglobal.com/)
Recommended Text	ACCA's Approved learning materials.
Additional Reference Texts (if any)	-
Additional Remarks (if any)	

No.	Learning Outcomes/Aims
1	Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
2	Describing the scope and distinguishing between the functions of internal and external audit
3	Demonstrate how the auditor obtains and accepts audit engagements obtains an understanding of the entity and its environment.
4	Assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements
5	Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify.
6	Communicate control risks and their potential consequences, making appropriate recommendations.
7	Identify and describe the work and evidence obtained by the auditor and others required to meet the objectives of audit engagements and the application of the International Standards on Auditing
8	Explain how consideration of subsequent events and the going concern principle can inform the conclusions from audit work and are reflected in different types of audit report, written representations and the final review and report.

Note: All Information provided to Amity will be kept strictly confidential except for those required under statutory requirements and by government authorities and relevant university partners and accreditation bodies as part of the regulatory or course requirements.