

PROFESSIONAL MASTER IN AUDITING

LEARNING OUTCOMES

The programme of Professional Master in “Auditing” is designed through combining practical experience with academic guidance, preparing competent and independent auditors. The program has integrated theoretical, practical, and legal aspects, closely related to the application of auditing as a profession. Students graduated in MP in Auditing are able to:

- demonstrate critical thinking and analytical skills;
- conduct financial reporting, accounting, financial statements and financial reporting standards applied by companies;
- make judgements autonomously based on financial statements provided;
- learn to use and analyze the financial information to come to conclusions and make decisions;

PROFILE: AUDITING AND RISK MANAGEMENT

The Auditing and Risk Management profile aims to provide students with knowledge and practical skills in the field of auditing, corporate finance and risk control. The graduates in Auditing and Risk Management profile are able to:

- report and analyze financial reports, lead auditing groups and evaluate and control the risks of a corporate;
- understand risk assessment and its importance in the audit function;
- demonstrate the ability to program and document the planning of the audit including the initial risk assessment, calculation of materiality and preparation of audit programs;

PROFILE: ACCOUNTING AND FINANCIAL REPORTING

This profile aims to provide students with knowledge and practical skills in the field of auditing, corporate finance and financial reporting. The graduates in Accounting and Financial Reporting profile are able to:

- report and analyze financial reports and lead auditing groups.
- demonstrate the ability to deal with auditing and accounting issues and respond to current developments in the accounting and auditing profession.
- demonstrate knowledge of management accounting concepts and techniques.

CURRICULA

PROFESIONAL MASTER IN "AUDIT"- 60 ECTS			
No	Sem	Subject	ECTS
A - GENERAL SUBJECTS/ 5-10%/6 ECTS			
1	1	Advanced Research Methods	6
B - CHARACTERIZING/CORE SUBJECTS 30-40% /18 ECTS			
1	2	Financial Auditing	6
2	1	Advanced Financial Analysis	6
3	1	Financial Accounting	6
C - INTERDISCIPLINARY/INTEGRATING/ELECTIVE SUBJECTS /20-30%/18 ECTS			
Profile		AUDITING AND RISK MANAGEMENT	
1	2	Internal Control and Audit	6
2	1	Corporate Law	6
3	2	Audit of Financial / Banking Institutions	6
Profile		ACCOUNTING AND FINANCIAL REPORTING	
1	1	Managerial Accounting	6
2	2	International Financial and Reporting Standards	6
3	2	Audit of Financial / Banking Institutions	6
D -ADDITIONAL SUBJECTS 10%/ 6 ECTS			
1	2	Professional Practice / internship**	6
E - FINAL OBLIGATIONS 10-20%/12 ECTS			
1	1-2	Diploma Thesis/Final Comprehensive Exam	12
			Total
			60