



## Course and Examination Fact Sheet: Spring Semester 2025

### 8,126: Advanced Auditing & Audit Data Analytics

ECTS credits: 6

#### Overview examination/s

(binding regulations see below)

decentral - Active participation, Analog, Individual work individual grade (20%)

Examination time: Term time

decentral - Presentation, Analog, Group work group grade (80%)

Examination time: Term time

#### Attached courses

Timetable -- Language -- Lecturer

[8,126,1.00 Advanced Auditing & Audit Data Analytics](#) -- English -- [Meister Nicole](#)

#### Course information

#### Course prerequisites

It is recommended that the students have basic knowledge of auditing. We require the knowledge of one of the following introductory courses in Auditing: 5,114 Audit Theory and Methodology, or the compulsory course: Reporting & Auditing.

#### Learning objectives

This course aims at deepening and applying basic knowledge about auditing, including the use of data analytics and information technology.

#### Course content

To link theory with the professional practice of auditing, the students will work in teams of 4-6 students on case studies and are thereby coached by experienced professionals. Additionally, the students will have the opportunity to experience the "life as an auditor" during an external professional day at an auditing firm (Big 4) in Zurich.

#### Course structure and indications of the learning and teaching design

##### 1. Lectures before midterm break

In the lectures taking place before the midterm break, the auditing principles and methodology will be revisited. Furthermore, a specific focus is put on data analytics and the use of audit tools.

##### 2. Practice session before midterm break (compulsory attendance)

The class will visit two institutions in Zurich (in the course of one day), where data-focused audit techniques and data analysis is shown in practice.

##### 3. Block seminar during the midterm break (compulsory attendance on all days)

In case studies (real-life examples) the students will learn how to perform an annual financial statement audit. Furthermore, the students will look at a real-life audit cycle (Scope & Strategy, Execution, Conclusion). Last but not least, there will be a session about the theoretical use and application of analytical tools in the (digital) Audit. The teams will be coached by auditing professionals.



## Course literature

Lecture slides, further readings published on Canvas.

Arens, Elder, Beasley: Auditing and Assurance Services (Pearson)

## Additional course information

You'll need to present during all the sessions. Missing a session has negative consequences on the (participation) grade.

## Examination information

### Examination sub part/s

#### 1. Examination sub part (1/2)

##### Examination modalities

|                              |                                  |
|------------------------------|----------------------------------|
| Examination type             | Active participation             |
| Responsible for organisation | decentral                        |
| Examination form             | Oral examination                 |
| Examination mode             | Analog                           |
| Time of examination          | Term time                        |
| Examination execution        | Synchronous                      |
| Examination location         | On Campus                        |
| Grading type                 | Individual work individual grade |
| Weighting                    | 20%                              |
| Duration                     | --                               |

##### Examination languages

Question language: English  
Answer language: English

##### Remark

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##### Examination-aid rule

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.

##### Supplementary aids

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#### 2. Examination sub part (2/2)

##### Examination modalities

|                              |                  |
|------------------------------|------------------|
| Examination type             | Presentation     |
| Responsible for organisation | decentral        |
| Examination form             | Oral examination |
| Examination mode             | Analog           |
| Time of examination          | Term time        |
| Examination execution        | Asynchronous     |
| Examination location         | Off Campus       |



|              |                        |
|--------------|------------------------|
| Grading type | Group work group grade |
| Weighting    | 80%                    |
| Duration     | --                     |

## Examination languages

Question language: English

Answer language: English

## Remark

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## Examination-aid rule

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.

## Supplementary aids

You will present your group work and hand-in your slide deck.

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## Examination content

Teams of 4-6 students present the results of a case study during the block seminar (compulsory attendance). A report (max. 10 pages) on the audit of the financial statements of the case company is handed in after the block days. Students have time during the block seminar to prepare the presentations.

We will grade your participation according to your contribution in class.

## Examination relevant literature

Lecture slides, further readings published on Canvas.

Arens, Elder, Beasley: Auditing and Assurance Services (Pearson)



## Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW21) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 13 (Monday, 25 March 2025) are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 04 (Thursday, 23 January 2025);
- Examination information (supplementary aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 17 March 2025);
- Examination information (supplementary aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 14 (Monday, 31 March 2025);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before ending with de-registration period in CW 15 (Monday, 07 April 2025).