



VILNIAUS
KOLEGIJA

VILNIAUS KOLEGIJA/UNIVERSITY OF APPLIED SCIENCES

STUDY SUBJECT/MODULE PROGRAMME (SSMP)

Entitlement

Bank audit and control

Prerequisites

B1 level of English language

Main aim

To provide knowledge and skills to plan, organize and to do audits of individual areas of bank performance, to identify bank problems, to provide possible solutions to them and to ensure recommendation implementation of audit control.

Summary

Bank audit methods, ways and means of bank internal control are analysed. Bank internal control is assessed and business risks are identified, conclusions and recommendations to bank managers about improvement of bank internal control performance are formulated.

Learning Outcomes

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| 1. | Will apply principles of the main bank performance risk assessment. |
| 2. | Will plan and organize bank audit. |
| 3. | Will analyze the main audit methods, will understand and apply them in practice, will know means ensuring successful functioning of bank internal control system. |
| 4. | Will know LR and EU legal acts which regulate audit performance. |

Syllabus

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| 1. | Occurrence of an audit. Audit standards. Audit risks. |
| 2. | Internal control system. |
| 3. | Audit unit activity management |
| 4. | Bank activity audit |
| 5. | Financial performance audit. |
| 6. | Project and information system audit |
| 7. | Assessment of internal audit results. |
| 8. | Organization of internal and external audit. |

Evaluation procedure of knowledge and abilities

$FE = 0,4 \cdot X1 + 0,6 \cdot X2$, as

FE – final evaluation;

X1 – control work;

X2 – Exam