



Session 5.0 – Developing Researchable Questions and Audit Criteria		Session Guide	
Instructor's Guide		Reference	Time Allocation
1.	Session Overview Ask participants about their previous knowledge regarding researchable questions and audit criteria.	Slides	5 minutes
2.	Learning Objective Explain to participants about the learning objective that they will be able to understand the concept of defining performance audit criteria, and to develop audit criteria through the use of researchable question(s)	Slides	2 minutes
3.	Key Teaching Point 1: Explain to participants the concepts of audit criteria, which are include: <ul style="list-style-type: none"> - Defining audit criteria - Importance of audit criteria - Characteristics of good criteria - Sources of audit criteria - Constrains in defining audit criteria - Develop audit criteria from researchable questions 	Slides Participant's Notes 5.0	60 minutes
4.	Exercise 5.1: Developing Researchable Questions	Exercise 5.1	20 minute



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<ul style="list-style-type: none"> - Explain the objective of this exercise that participants will be able to <i>develop researchable questions</i>. - Explain the time allocation: <ul style="list-style-type: none"> - <i>Group discussion</i> : 10 minutes - <i>Class discussion</i> : <u>10 minutes</u> <i>TOTAL</i> : 20 minutes - Divide class into groups consist of 5 people. - Provide one flip chart for each group. - Distribute the set of cards to all groups. Each group gets one set of cards, containing statements about Audit Topic, Audit Objective, Researchable Question and Sub Researchable Question. - Ask participants to synchronize the relationship between Audit Topic, Audit Objective, Researchable Question (RQ), and Sub Researchable Question (SRQ), by arranging the cards based on the hierarchy, with appropriate reference tables provided. - Ask participants to stick all the cards into a flipchart. - After finishing the exercise, ask all groups to rotate to another group, and then 	Work sheet 5.1	



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	learn and discuss the answers of the other groups.		
5.	Case 5.1: Determining Audit Criteria and Indicators - Explain the objective of the case study that participants will be able to	Case 5.1	130 minutes
6.	Evaluation Discuss with the class all key teaching points they have got from this session.	Slide	18 minutes
7.	Summary Sum up the session.	Slide	5 minutes
TOTAL			240 minutes