

Principles of Auditing Course Syllabus

<u>Course Number:</u>	AB201A
<u>Course Name:</u>	Principles of Auditing
<u>Instructors:</u>	Yang Luqiang
<u>Students:</u>	Auditing major
<u>Required Text:</u>	Principles of Auditing (Third Edition), edited by Ye Zhongming, Northeast University of Finance and Economics Press, 2022

<u>Course Description:</u>	<p>Principles of auditing is a professional foundation course for auditing majors, which comprehensively and systematically introduces the basic theories of auditing and the basic methods and procedures, and is the initiation course for auditing majors to enter the professional learning. This course takes the audit objectives and their realization as the logical main line, introduces the history of the emergence and development of auditing, the theoretical framework of auditing, the realization of the audit objectives of the basic elements of the contents of the audit, including a brief history of auditing, auditing concepts, the nature of auditing, auditing assumptions, auditing objectives, auditing evidence, auditing standards, auditing standards, auditing standards, auditing methodology, auditing procedures, auditing reports, and so on.</p> <p>Through the study of this course, students should understand the functions of modern auditing and social functions, master the basic principles of auditing, learn to use auditing methods and auditing procedures to obtain audit evidence, learn to determine the type of audit opinion based on the judgment standards, the preparation of audit reports, etc., and initially have the ability to use auditing knowledge to solve the problems of auditing practice.</p>
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Topic Outline:		Hours/Minutes
Chapter 1	Brief History and Concepts of Auditing 1. the origin and development of auditing; 2. characteristics and concepts of auditing; 3. Classification of auditing; 4. audit and assurance, certification and related services; 5. functions and social significance of auditing.	6
Chapter 2	Subject and object of the audit 1. State audit organizations and their personnel; 2. Social audit organizations and personnel; 3. Internal audit organizations and personnel; 4. Objects and targets of auditing.	4
Chapter 3	Audit objectives and assumptions 1. Overview of audit objectives; 2. general and specific objectives of a financial statement audit; 3. management audit objectives; 4. Audit assumptions.	5
Chapter 4	Audit evidence and standards 1. the concept, types and characteristics of audit evidence 2. collection and organization of audit evidence;	6

	3. Audit working papers; 4. Auditing standards	
Chapter5	Audit basis and norms 1. an overview of the audit basis and auditing standards 2. Standards of practice for certified public accountants; 3. Standards for quality control of certified public accountants; 4. Code of Ethics for CPAs; 5. Auditing legal norms and legal responsibilities.	5
Chaptre6	Audit methodology and techniques 1. Evolution of the audit model; 2. audit forensic techniques methods; 3. audit sampling methods; 4. Audit evaluation methods; 5. Auditing techniques in IT environment.	10
Chapter7	Audit process and reporting 1. Overview of the audit process; 2. audit materiality and audit risk 3. risk assessment and planning work; 4. risk response and further audit procedures; 5. Audit closure and reporting	10
Chapter8	Audit project management 1. Overview of audit program management; 2. audit resource management and cost control; 3. Audit quality control and risk management; 4. Audit site management.	2

Summary of Microeconomics		Hours/Minutes
a.	Brief History and Concepts of Auditing	6
b.	Subject and object of the audit	4
c.	Audit objectives and assumptions	5
d.	Audit evidence and standards	6
e.	Audit basis and norms	5
f.	Audit methodology and techniques	10
g.	Audit process and reporting	10
h.	Audit project management	2
Total Estimated CPC Coverage Hours		48