

Performance Auditing Course Syllabus

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| <u>Course Number:</u> | AB204B |
| <u>Course Name:</u> | Performance Auditing |
| <u>Instructors:</u> | Yang Huimin Su Biao |
| <u>Students:</u> | Auditing category |
| <u>Required Text:</u> | 2022 edition, 2023 edition |
| <u>Course</u> | "Performance Audit" is a compulsory or limited elective professional core course of the course system of auditing major, this course is an important part of the auditing discipline system, is an important feature of the auditing discipline different from the accounting discipline, is the main symbol and important part of modern auditing, it has broken through the scope of traditional financial audit in terms of audit purpose, function, content, method and other aspects. The pilot courses of this course are "Principles of Auditing" and "Financial Auditing", which lay the foundation for students to have the knowledge, ability and quality of performance auditing, and lay the foundation for the subsequent courses of "Economic Responsibility Auditing" and "Frontiers of Auditing Theory and Thesis Writing". The main features of the course: First, the course positions performance audit as performance information assurance, performance level evaluation and performance difference analysis, which is forward-looking. Second, the course can be applied to the performance audit carried out by the audit institution or the performance audit carried out by the internal audit department, which is universal. Based on the principle of "achieving professional training goals", this course aims to establish the concept of performance audit and cultivate the analytical judgment ability of broadening students' performance audit professional theory. |
| <u>Description:</u> | |

| Topic Outline: | | Hours/Minutes |
|----------------|---|---------------|
| Chapter 1 | Basic framework of performance management and positioning of performance audit 1. Basic framework of performance management 2. Positioning of performance audit in performance management | 2 |
| Chapter 2 | Basic Framework for Performance Auditing 1. Performance audit needs, essence and objectives 2. Performance audit object and subject 3. Performance audit content and environment 4. Performance audit mode 5. Basic steps of performance audit | 6 |
| Chapter 3 | Performance audit project selection 1. Performance audit strategic planning 2. Annual performance audit project selection steps and technical methods | 4 |
| Chapter 4 | Preparation for Performance Audits 1. Formation of audit team and sending of audit notices 2. Conduct preliminary business activities 3. Develop overall audit strategy and prepare audit plan | 3 |

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| Chapter5 | Performance Information Assurance | 6 |
| | 1.Performance information materiality criteria and assurance risk model | |
| | 2. Implementation Framework for Performance Information Assurance | |
| | 3.Performance information assurance and evidence collection mode | |
| | 4. Performance Information Assurance Report | |
| Chaptre6 | Performance Level Evaluation | 7 |
| | 1. Performance Indicators | |
| | 2. Performance evaluation criteria | |
| | 3. Performance evaluation methods | |
| | 4 .Performance Level Evaluation Report | |
| Chapter7 | Performance Discrepancy Analysis and Performance Audit Report | 12 |
| | 1. Performance Discrepancy Identification | |
| | 2 .Investigation of the causes of performance discrepancies | |
| | 3. Performance difference improvement countermeasures | |
| | 4 .Performance Audit Report | |
| | 5 .Follow-up audit of performance variance improvement | |
| | 6. Psychological misunderstandings and solutions of performance evaluators | |

| Summary of Microeconomics | | Hours/Minutes |
|------------------------------------|--|---------------|
| a. | Basic framework of performance management and positioning of performance audit | 2 |
| b. | Basic Framework for Performance Auditing | 6 |
| c. | Performance audit project selection | 4 |
| d. | Preparation for Performance Audits | 3 |
| e. | Performance Information Assurance | 6 |
| f. | Performance Level Evaluation | 7 |
| g. | Performance Discrepancy Analysis and Performance Audit Report | 12 |
| Total Estimated CPC Coverage Hours | | 40 |