

Internal Audit Course Syllabus

<u>Course Number:</u>	AB203A
<u>Course Name:</u>	Internal Audit
<u>Instructors:</u>	Shen Cuiling & Yang Huimin
<u>Students:</u>	Auditing major
<u>Required Text:</u>	2022 edition
<u>Course</u>	Internal Audit is a key course of curriculum system for auditing major. Its guiding
<u>Description:</u>	courses include the following as the Principles of Accounting, Financial Accounting, the Principles of Auditing, Financial Auditing, Internal Control and Auditing and so on. Through learning the course, students can not only have basic professional knowledge in internal auditing, but also have the ability of analyzing professional issues, other issues and solve them. Furthermore, the course can also cultivate the students' humanistic literacy in lifelong learning and the practice of Core Socialist Values. All the above lay the foundation for the future learning and life. The course bases on the principles of "Auditing serves economic construction and social development". It tells students on how the internal auditors work from the basic auditing theories and practices combined cases to made them set the pragmatic philosophy in auditing for "Serving Economy, Serving Society" and to cultivate them to be professional talents in internal auditing for constructing socialism with Chinese characteristics.

Topic Outline:	Hours/Minutes
Chapter 1	Overview of internal audit 1. History and development of intern audit 2. Concept, function, and role of internal audit 3. Characters of internal audit 4. Auditing, attestation, and relative services 5. The standards of internal audit and the code of professional ethics for internal audit
Chapter 2	Internal audit bodies and its personnel management 1. The setting up of internal audit bodies and its responsibilities and authorities 2. Construction of the internal audit system 3. Human resources management of internal audit
Chapter 3	Process of internal audit 1. Planning stage of audit 2. Fieldwork stage of audit 3. Reporting stage of audit 4. Stage of follow-up audit
Chapter 4	Internal audit techniques and their application 1. Process analysis method 2. Analytical review 3. Audit sampling 4. Risk appraisal method 5. Self-assessment of internal control

	6. Questionnaire survey method	
	7. Big data audit method	
	8. Other new audit technologies	
Chapter 5	Audit on operating activities	6
	1. Overview of audit on operating activities	
	2. Audit on purchase, production, and sale	
	3. Audit on financial management	
	4. Audit on accounting calculation activities	
Chapter6	Internal control audit	6
	1. Overview of internal control	
	2. Objects and contents of internal control audit	
	3. Procedures and methods on internal control audit	
Chaptre7	Risk management audit	4
	1. Overview on risk and risk management	
	2. Relationship of risk management audit and internal control audit	
	3. Contents of risk management audit	
	4. Procedures of risk management audit	
Chapter8	Economic responsibility audit	4
	1. Overview on economic responsibility audit	
	2. Objects and contents of economic responsibility audit	
	3. Methods of economic responsibility audit	
	4. Problems to be attentive in internal economic responsibility audit	
Chapter9	Fraud auditing	4
	1. Concept of fraud and its representation	
	2. Theoretic basis of fraud auditing and its responsibility allocation	
	3. Procedures of fraud auditing	
	4. Control and audit on computer fraud	
	5. Audit psychological game	
Chapter10	Internal audit management	4
	1. Management of internal audit projects	
	2. Appraisal and improvement on internal audit quality	
	3. management of internal audit department	

Summary of Internal Audit		Hours/Minutes
a.	Overview of internal audit	6
b.	Internal audit bodies and its personnel management	4
c.	Process of internal audit	6
d.	Internal audit techniques and their application	6
e.	Audit on operating activities	6
f.	Internal control audit	4
g.	Risk management audit	4
h.	Economic responsibility audit	4
i.	Fraud auditing	4
j.	Internal audit management	4

Total Estimated CPC Coverage Hours

48
