

Internal Control and Audit Course Syllabus

Course Number: AB210A

Course Name: Internal Control and Audit

Instructors: Dong Zhongchao

Students: Management category, finance category.

Required Text: 2022 edition, 2023 edition

Course

Description: Through the teaching of this course, students will master the basic theories and methods of internal control and auditing, apply the basic principles and methods of auditing to carry out auditing business, understand the position and role of internal control in modern auditing, fully understand the significant practical significance of internal control construction, and lay a solid foundation for engaging in auditing practice, teaching, and scientific research.

Internal Control and Audit is a course that is based on the main courses of accounting majors such as Management, Basic Accounting, Financial Accounting, and Cost Accounting, as well as the Principles of Audit. It focuses on the basic theory and business of internal control in enterprises, with strong theoretical, technical, and operational capabilities. Through the study of this course, students are required to have the ability to hands-on execute actual internal control operations, as well as the ability to engage in writing internal control evaluation and audit report application papers, in order to comprehensively achieve the training objectives of the teaching plan.

Topic Outline: Hours/Minutes

Introduction	Overview of Internal Control	2
Chapter 1	Internal control framework system	4
Chapter 2	Internal control at the level of enterprise management	2
Chapter 3	Internal control of monetary funds	4
Chapter 4	Internal control of procurement business	4
Chapter 5	Internal control of salary business	4
Chapter 6	Internal control of sales business	4
Chapter 7	Internal control of engineering projects	4
Chapter 8	Internal control of investment business	4
Chapter 9	Consideration of internal control in auditing	2
Chapter 10	Internal control auditing	2
Chapter 11	Internal control evaluation	4

Summary of Internal Control and Audit

Hours/Minutes

a.	Introduction	2
b.	Basic Theory of Internal Control	6
c.	Key business process control	24
d.	Consideration of internal control in auditing	2
e.	Internal control auditing	2
f.	Internal control evaluation	4
Total Estimated CPC Coverage Hours		40

