

# Comprehensive Audit Experiment Course Syllabus

Course Number: AS803A

Course Name: Comprehensive Audit Experiment

Instructors: Zhao Lu

Students: Auditing, Accounting (CPA direction)

Required Text: 2022 edition, 2023 edition

Course This course is a concentrated practical course for auditing, accounting (direction of CPA) and other majors. The precursor courses of this course are Principles of Auditing, Financial Auditing and Auditing (CPA), which enable students to acquire the knowledge, ability and quality related to auditing practice and lay the foundation for subsequent professional practice.

Description:

Through the study of this course, students can simulate audit practice, organically combine basic audit knowledge, basic audit theory and basic audit practice, and enhance the perceptual understanding of audit, deepen the understanding of audit process, and get familiar with the application of basic audit theory and skills during the experiment, so as to lay a solid foundation for auditing work in the future. At the same time, through the study of this course, the target requirements of the professional talent training program can be achieved, the professional qualities of honest professional ethics, problem-solving, innovation, independent learning, teamwork, communication and coordination can be cultivated, the vocational skills of students can be cultivated, and the practical working ability of audit posts can be improved.

This course integrates the ideological and political content of the course, integrates moral education and integrity content into the curriculum system, and supports and meets the requirements of graduation on "practicing socialist core values, having rich humanistic heritage, sensitive ethical awareness, good professional ethics and social responsibility". Through the design of integrating the curriculum content with moral education and integrity related content, students can establish a correct outlook on life and values on the basis of professional ability, firm positive and healthy ideals and beliefs, never forget the original intention, abide by business ethics and professional ethics, and study hard for the prosperity and development of the motherland.

Topic Outline:

Day

|           |   |   |
|-----------|---|---|
| Chapter 1 | Groups, teachers do early guidance<br>Set up an audit team and determine the project leader; Distribute some experimental data in groups.<br>The teacher organized and guided the students to learn the content, purpose, organization, operation steps and requirements of the experiment, and introduced the audit process and main audit procedures. | 2 |
| Chapter 2 | The audit teams carry out initial operational activities<br>Each audit team determines whether to accept the entrustment through the basic information of the audited entity. If so, the audit engagement letter is signed.   | 1 |
| Chapter 3 | Planning stage audit<br>Determine the level of importance of financial statements according to professional judgment, and assign importance to the main items of financial statements, and determine tolerable errors;<br>Prepare overall audit strategy and specific audit plan (audit procedure sheet).   | 1 |

|           |  |   |
|-----------|--|---|
| Chapter 4 | Implementation audit   | 3 |
|           | Conduct control tests on the business cycle to determine whether the internal control of the audited entity is effectively implemented; According to the results of the control test, determine the further audit procedures for each accounting statement item and implement them, collect sufficient and appropriate audit evidence to achieve the audit objectives; Record the audit process on the working paper and indicate the index number to reflect the hierarchical relationship or mutual confirmation relationship between the papers |   |
| Chapter5  | Completion audit   | 1 |
|           | Based on the summary of unadjusted nonconformity, compare it with the level of importance, issue the appropriate audit opinion, and issue the corresponding audit report.  |   |
| Chaptre6  | Preparation of audit reports   | 1 |
|           | Based on the summary of unadjusted nonconformity, compare it with the level of importance, issue the appropriate audit opinion, and issue the corresponding audit report.  |   |
| Chapter7  | Submit relevant documents and complete the defense   | 1 |
|           | Organize students to submit audit working papers, audit reports and experiment reports, and give on-site defense to students.  |   |

| Summary of Microeconomics         |  | Days |
|-----------------------------------|--|------|
| a.                                | Groups, teachers do early guidance                       | 2    |
| b.                                | The audit teams carry out initial operational activities | 1    |
| c.                                | Planning stage audit                                     | 1    |
| d.                                | Implementation audit                                     | 3    |
| e.                                | Completion audit   | 1    |
| f.                                | Preparation of audit reports                             | 1    |
| g.                                | Submit relevant documents and complete the defense       | 1    |
| Total Estimated CPC Coverage Days |  | 10   |