

Audit of CPA Course Syllabus

<u>Course Number:</u>	AB605A
<u>Course Name:</u>	Audit of CPA
<u>Instructors:</u>	Dong Zhongchao
<u>Students:</u>	Auditing category, finance category.
<u>Required Text:</u>	2022 edition, 2023 edition
<u>Course</u>	The purpose of offering this course is to be guided by the basic principles of auditing, and to combine theory with practice. Through the explanation of the basic theory and practical application of Certified Public Accountant auditing, students will have a full understanding of the basic theoretical knowledge and practical knowledge of Certified Public Accountant auditing, and develop auditing operational skills. Through extracurricular exercises, students will develop hands-on abilities to adapt to the needs of future practical work and shorten the gap between theory and practice.
<u>Description:</u>	Audit CPA is a course that is based on the core courses of accounting majors such as Basic Accounting, Financial Accounting, and Cost Accounting. It focuses on the basic theories and business of auditing, with strong theoretical, technical, and operational capabilities. Through the study of this course, students are required to have the ability to perform practical audit operations and engage in writing financial audit report application papers, in order to comprehensively achieve the training objectives of the teaching plan.

Topic Outline:		Hours/Minutes
Chapter 1	Audit Overview	2
Chapter 2	Audit plan	2
Chapter 3	Audit evidence	4
Chapter 4	Audit sampling	4
Chapter 5	The Impact of Information Technology on Auditing	2
Chapter 6	Audit working papers	4
Chapter 7	Risk assessment	6
Chapter 8	Risk response	6
Chapter 9	Audit of sales and payment cycle	4
Chapter 10	Audit of procurement and payment cycles	6
Chapter 11	Audit of production and inventory cycles	6
Chapter 12	Audit of cash	6
Chapter 13	Consideration of fraud and legal regulations	2
Chapter 14	Audit communication	2
Chapter 15	Certified Public Accountants Utilize the Work of Others	2
Chapter 16	Special considerations for auditing the financial statements of the group	2
Chapter 17	Audit of other special projects	2
Chapter 18	Complete audit work	2
Chapter 19	Audit report	2
Chapter 20	Accounting firm business quality control	2
Chapter 21	Basic principles and conceptual framework of professional ethics	2

Summary of Audit of CPA		Hours/Minutes
a.	Basic Principles of Auditing	18
b.	Audit testing process	12
c.	Audit of various transactions and account balances	22
d.	Consideration of special matters	10
e.	Completing audit work and issuing audit reports	4
f.	Quality control	2
g.	Professional ethics	4
Total Estimated CPC Coverage Hours		72