

Auditing

Department: Department of Accounting

Course Code	MANA130038.01		
Course Title	Auditing		
Credit	3	Credit Hours	4
Course Nature	<input type="checkbox"/> Specific General Education Courses <input checked="" type="checkbox"/> Core Courses <input type="checkbox"/> General Education Elective Courses <input type="checkbox"/> Basic Courses in General Discipline <input type="checkbox"/> Professional Compulsory Courses <input type="checkbox"/> Professional Elective Courses <input type="checkbox"/> Others		
Course Objectives	<p>On successfully completing this subject, students are expected to:</p> <ol style="list-style-type: none"> 1) To understand the auditing profession including CPA profession, ethics, and legal liability. 2) To know concepts and theories regarding audit objectives, responsibilities, audit evidence, audit report, audit risk, and audit planning. 3) To be familiar with the auditing procedures applied in different cycles. 		
Course Description	<p>This course introduces students to the subject of financial statements audit. It covers the following topics: accounting and auditing, types of audit, CPA profession, audit reports, audit objectives, audit evidence, audit risk model, audit tests, and application of audit procedures in different cycles.</p>		
<p>Course Requirements:</p> <ol style="list-style-type: none"> 1) Attend lectures and tutorials 2) Complete individual and group assignments 3) Attend final exam 			
<p>Teaching Methods:</p> <p>Lectures and tutorials</p>			
<p>Instructor's Academic Background:</p> <p>Dr. Zhu is an associate professor in the Department of Accounting, Fudan University. She received her PhD degree in Accounting and Finance from The University of Manchester, UK. She has several years of teaching experience in Financial Accounting, International Accounting, and Auditing. Dr. Zhu's research interest focuses on market-based accounting research, such as market efficiency, and information disclosure and quality. She has published in the leading accounting journals including <i>Journal of Accounting Research</i>, <i>Contemporary Accounting Research</i>, <i>Journal of Accounting and</i></p>			

Public Policy, British Accounting Review, International Review of Financial Analysis and etc. She is also a principle investigator for research fund from China National Natural Science Foundation.

Members of Teaching Team

Name	Gender	Professional Title	Department	Responsibility
Haina Shi	Female	Associate Professor	Accounting	Advisory role on key teaching issues

Course Schedule:

- Week 1: Audit and assurance service;
- Week 2: CPA profession;
- Week 3: Audit reports;
- Week 4: Professional ethics;
- Week 5: Audit responsibilities and objectives;
- Week 6: Audit evidence;
- Week 7: Audit planning and materiality;
- Week 8: Assessing the risk of material misstatement;
- Week 9: Audit of Internal control and control risk;
- Week 10: Fraud auditing;
- Week 11: Overall audit strategy and audit program;
- Week 12: Audit process applied to the sales and transaction cycle;
- Week 13: Audit process applied to the sales and transaction cycle;
- Week 14: Audit process applied to the sales and transaction cycle;
- Week 15: Audit process applied to the sales and transaction cycle;
- Week 16: Completing the audit.

The design of class discussion or exercise, practice, experience and so on:

- 1) The class discussion follows closely to the content of each lecture.
- 2) There is individual assignment after each lecture up to week 11.
- 3) There is one group work between week 12 and week 15.

Teaching Materials & References (Including Author, Title, Publisher and Publishing time):

Textbook: Alvin A.等, Auditing: an integrated approach,李璐 张龙平改编, 审计学：一种整合方法, 英文, 16 版, 中国人民大学出版社