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**BACHELOR PROGRAM**

**Major: Auditing**

**Specialisation : Auditing**

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**SYLLABUS**

1. Course Title: Auditing
2. Course Code: 3070412
3. Number of credits: 2
4. Level : 3<sup>rd</sup> academic year
5. Teaching time allocation:
  - Lecture: 70%
  - Practice: 30%
  - Other: 0%
6. Pre- Requisites :
  - Principles of Accounting
  - Financial Accounting
7. Course Aims & Learning objectives
  - Course Aims:

This course aims at providing basic knowledge and skills about auditing.
  - Learning objectives:

After completing this course, students are able to:

    1. Understand definition of auditing, types of auditing, and overview of independent auditing.
    2. Understand environment of auditing, including auditing standards, professional ethics and responsibilities of auditors.
    3. Understand definition and elements of internal control system, and recognize the importance of understanding and assessing the internal control system while auditing financial statements.
    4. Understand preliminary engagement and planning activities in an audit engagement.
    5. Understand definition and requirements of audit evidence
    6. Understand tasks performed before forming an audit opinion, and differentiate circumstances leading to different audit opinions.
8. Course description

This course provides fundamental knowledge about nature, function, objects, and techniques of auditing; classification of auditing, definition and general procedures for preliminary and

planning activities; performance and completion of an audit engagement; arrangement of an auditing engagement and structure of auditing companies from different legal ownerships.

9. Student learning activities

- Participation: Read the textbook, identify key points, attend at the class, raise questions and participate in discussions.
- Exercises: Do exercises, identify problems, and discuss solutions
- Tools and facilities:
- Other: Read reference books, do presentation...

10. Recommended Resources

- Textbooks
  - Auditing, Auditing Devison, Accounting and Auditing Faculty, University of Economics Ho Chi Minh City, Lao Dong – Xa Hoi Publisher.
- References books
  - Exercise book of Auditing, Auditing Devison, Accounting and Auditing Faculty, University of Economics Ho Chi Minh City, Lao Dong – Xa Hoi Publisher.
  - Internal Control, Auditing Devison, Accounting and Auditing Faculty, University of Economics Ho Chi Minh City, Phuong Dong Publisher
  - Principles of Auditing, Whittington, O.R., Pany, K., McGraw-Hill, 2004.
  - Auditing and Assurance Services in Australia, Gay, G. and Simnett, R., McGraw-Hill, 2001.
  - Auditing & Assurance Services, Robertson – Louwers, 2002

11. Evaluation

- Mid- semester exam: 30%
- Final exam: 70%

12. Course grading scale (high distinction, distinction, credit, pass, fail)

13. Learning activities

Date	Lectures (chapter, part, teaching methodology)	Text book (chapter, part)	Student Preparation (exercise, presentation, case studies)	Learning Objectives
1	Overview of auditing and independent auditing	Chapter 1 (Textbook)	Chapter 1 (Exercise book)	1,4,6
2	Audit environment	Chapter 2 (Textbook)	Chapter 2 (Exercise book)	2
3	Internal Control System	Chapter 3 (Textbook)	Chapter 3 (Exercise book)	3
4	Internal Control System (continued)	Chapter 3 (Textbook)	Chapter 3 (Exercise book)	3
5	Midterm Exam			

	Audit Planning	Chapter 4 (Textbook)	Chapter 4 (Exercise book)	4
6	Audit Planning (continued)	Chapter 4 (Textbook)	Chapter 4 (Exercise book)	4
7	Audit Evidence	Chapter 5 (Textbook)	Chapter 5 (Exercise book)	5
8	Audit Report	Chapter 7 (Textbook)	Chapter 7 (Exercise book)	6
9	Review			1, 2, 3, 4, 5, 6

Course Coordinator

Ho Chi Minh City , dated 03.05 2013

Lecturer