

**Capital University of Economics & Business**  
**Overseas Chinese College**  
**Course Syllabus**

**Course Title:** Audit and Assurance  
**Course Code:** ACCAF8  
**Semester:** 2018 Spring (March 5, 2018— July 20, 2018)  
**Course Credit:** 4  
**Credit Hours:** 4  
**Instructor:** Jun Lan  
E-mail: [lanjun@cueb.edu.cn](mailto:lanjun@cueb.edu.cn)  
Office Hours: Mon.13:30-15:30;  
Wed. 15:30-17:30;  
Fri. 10:00-12:00;  
Learning Center: Tue. 10:00-12:00  
Thur. 18:00-20:00;  
Office Number: C204  
Telephone: 83951085  
**Textbook:** F8 Audit and assurance text book  
F8 Audit and assurance practice kits

<b>Section &amp; Time &amp; Place:</b>	<b>Section</b>	<b>Time</b>	<b>Location</b>
	Y01	Mon. 8:00-9:50 Tue. 9:00-9:50	博学楼 212 A102

**Course Description**

This course is to develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

**Learning Objectives**

1. Explain the nature, purpose and scope of assurance engagements including the role of the external audit and its regulatory and ethical framework
2. Explain the nature of internal audit and describe its role as part of overall performance management and its relationship with the external audit
3. Demonstrate how the auditor obtains an understanding of the entity and its environment, assesses the risk of material misstatement and plans an audit of financial statements
4. Describe and evaluate information systems and internal controls to identify and communicate control risks and their potential consequences, making appropriate recommendations
5. Identify and describe the work and evidence required to meet the objectives of audit engagements and the application of the international standards on auditing
6. Evaluate findings and modify the audit plan as necessary
7. Explain how the conclusions from audit work are reflected in different types of audit report;

explain the elements of each type of report.

### **Teaching Method**

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

### **Study Time**

To do well in this course, you need to devote time outside of class for practice and proper preparation. Learning this subject requires preview and review. A typical student needs 10 hours of no-class time each week during a regular 16-week semester. I encourage all of you to do all assigned homework and practice extra problems.

### **Instructor's Office Hours**

During office hours and learning center, students may check homework solutions, ask question, and discuss any other aspect of the course with the instructor in Chinese. Please take advantage of this resource. If these hours conflict with your schedule, arrange to meet with the instructor at a time that is more convenient.

### **Attendance and Class participation**

Regular attendance and class participation are expected of all students. Because the course covers great deal of material, attending every class session is very important for performing well. **Absence which is more than 1/3 of the total teaching hours (16\*4/3=21 hours) will cause an F (a failing grade) directly.** Each student has to meet the lecturer after the class to discuss their performance at least once every two weeks. This will be valued as part of their participation.

Group discussions of the course material are an important part of the learning process in this course. Students are expected to make a meaningful contribution to the class, whether by asking questions, responding to questions, delivering presentations or contributing in other ways to class discussion.

### **Assignments**

If you do not attempt to complete the assigned homework, it is likely that your performance in the course will suffer. Most of the assigned homework is taken from the Exercises in the textbook. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments will be kept by the tutor for reference and won't be returned to students.

### **Presentation**

Students are expected to give a group presentation at the end of the semester, which lasts no less than 20 minutes. The topic can be selected from the textbook or lectures. A summary relating to the topic is required before your presentation.

### **Quizzes and Examinations**

There will be at least 2 quizzes during the semester. Quizzes may or may not be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts. Midterm test and final exam may be composed of multiple-choice questions, short answer questions, essay questions, problems, and preparation of financial statements. Students should rely primarily on homework assignments to give them a sense of what they may see for material on exams.

### **Academic dishonesty**

Any student caught cheating on assignments or tests will receive an automatic grade of zero on that assignment. A second violation will result in disciplinary action in accordance with university policy. Any type of cheating on the midterm test or final exam will result in a nullification of the exam paper.

### **Other Requirements**

All students should read the textbook at least 2 times before exams. Besides, students are expected to read the supplemental readings, attend classes, take well-organized notes and make a serious commitment to academic excellence.

All students will be tested orally.

### **Classroom Policies**

- 1.No eating, cellular phones, electronic dictionaries, smoking, chatting or drowsing in class.
- 2.Please speak in English rather than Chinese in class.
- 3.No electronic dictionary in class.
- 4.Students are not allowed to attend class without textbooks.
- 5.Stand up when answering questions.
- 6.Respect classmates' ideas, opinions, and questions of your classmates.
- 7.You are welcome to visit the instructor's office in his/her office hours.
- 8.All your classroom involvement, performance and after-class communications with instructor will affect your participation score.
- 9.Group work is required in and after class. Cooperation and communication among students are encouraged.
- 10.Please address your teacher as Professor.

### **Critical Thinking**

In the overall 100 points of the subject, critical thinking is related to 10 points. A minimum of 25% of both the midterm test (5 of the 20%) and the final exam will consist of questions utilizing the application of critical thinking.

## Course Evaluation

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. A minimum of 25% of the exam (5 of the 20%) will consist of questions utilizing the application of critical thinking.
Mid-Term test	20%	A cumulative mid-term test will be given on all of the contents of the first half of the class. A minimum of 25% of the test (5 of the 20%) will consist of questions utilizing the application of critical thinking. The form of mid-term test is to submit a paper. The topic will be given in the fourth teaching week. English is required, 600-800 words. Submit before the ninth teaching week. Do keep academic integrity, no cheating and no copy.
Homework	15%	Homework problems will be assigned throughout the term, including but not limited to: vocabulary, research project, and reading assignments.
Quiz, test	15%	Short quizzes will be given covering the previous weeks' lecture and reading material.
Participation	10%	Individuals will be asked to participate individually in a question and answer during the semester.
Attendance	10%	Refer to attendance policy listed on the next page.
Presentation	10%	Refer to the handouts.
<b>Total</b>	<b>100%</b>	

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Assignments	5%	10%
Quizzes	5%	10%
Presentation		10%
Midterm Exam	20%	
Final Exam		20%
Total	40%	60%

### Mark Converting Method

A+ (100-97)	A (96-93)	A- (92-90)	B+ (89-87)	B (86-83)	B- (82-80)
C+ (79-75)		C (74-70)	C- (69-67)	D+ (66-63)	D (62-60)
F = failure (59 or lower)					

### Course Outline

Week 1	Syllabus & Chapter 1
Week 2	Chapter 2
Week 3	Chapter 3

Week 4	Chapter 4
Week 5	Chapter 5
Week 6	Chapter 6
Week 7	Chapter 7 &8
Week 8	Chapter 9 & 10
Week 9	Midterm Test & Chapter 11 & 12
Week 10	Brief Review
Week 11	Chapter 13 & 14
Week 12	Chapter 15 & 16
Week 13	Chapter 17 & 18 & 19
Week 14	Global Examination
Week 15	Presentation
Week 16	Presentation
Week 17	General Review
Week 18	Final Examination

**Note:** Over the course of the semester, every attempt will be made to follow the weekly schedule listed in the syllabus. However, depending on overall class progress, the syllabus may be adjusted. Any departures from the syllabus will be announced in class. Chapters that are not mentioned in the plan might be tested as well, students are advised to **self-study** these contents. **Group works** in and after classes are required. Connection and communication among students are encouraged.

## 017-2018 Academic Calendar

### Spring Semester, 2018

March 4, 2018— July 20, 2018

Mar.4	Registration
Mar.5	Classes Begin
Mar.16	Last Day to Drop or Add a Course
Apr.5	Qingming Festival (tentative)
Apr.20	Spring Sports (tentative)
May 1	Labor Day Holiday (tentative)
May.7 -11	Midterm Exams
May 14-18	Summer School Registration (tentative)
June 18	Duanwu Festival (tentative)
June 25-29	Sophomore and Junior students' Final Exam
July 2-20	Sophomore and Junior students' Social Practice, Summer School
July 16-20	Revision and Final Exam Period
<b>July 23</b>	<b>Summer Vacation Begins</b>

执笔人： Jun Lan

系教学主任审核签名：