

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2025 Spring					
Course Name	Audit and Assurance					
Course Code	ACCAF8					
Course Type	<input type="checkbox"/> General Education (Required) <input type="checkbox"/> General Education (Elective) <input type="checkbox"/> Basic Disciplinary Course <input checked="" type="checkbox"/> Professional Course (Required) <input type="checkbox"/> Professional Course (Elective) <input type="checkbox"/> Professional Course (Expanded) <input type="checkbox"/> Professional Course (Advanced)					
Course Credits	4					
Course Hours	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	<input type="checkbox"/> Freshman <input checked="" type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
Prerequisites	ACCAF3/ACCAF7					
Instructor	Jun Lan; Yuanyuan Lyu					
Contact Information	Office Room: Jun Lan: Building Qizhugongwen C214 Yuanyuan Lyu: Building Qizhugongwen C203					
	Tele: Jun Lan: 13810530698 Yuanyuan Lyu: 010-83951130					
	Email: Jun Lan: lanjun@cueb.edu.cn Yuanyuan Lyu: Lvyuanyuan@cueb.edu.cn					
Office Hour	Jun Lan: T:13:30-15:30/W:10:00-12:00/Th:10:00-12:00 Yuanyuan Lyu: T&Th:11:30-12:30/W&F:8:00-9:30					
Learning Centre	Jun Lan: Th:13:30-15:30/W:18:00-20:00 (on-line) Yuanyuan Lyu: W&F: 11:30-12:30/ T:18:00-20:00 (on-line)					
Grade/Section	Jun Lan: 2023ACCA1 Yuanyuan Lyu: 2023ACCA2					
Course Time/Place	Jun Lan: (2023ACCA1) T/F: 9:55-11:30 / BoXue 206; Yuanyuan Lyu: (2023ACCA2) T/TH: 9:55-11:30 / Qizhugongwen A201					
Textbook	<ul style="list-style-type: none"> • F8 Audit and assurance text book • F8 Audit and assurance practice kits 					

Reference Book

- Alvin A.Arens, Randal J.Elder, Mark S.Beasley. Auditing and Assurance Services, An Integrated Approach , 15th Edition. China Renming University Press, Beijing, ISBN 978-7-300-24326-9.

Course Description

This course focuses on the auditing practice performed by public accountants. The topics covered in the course include the theory and philosophy of auditing, prescribed auditing standards, the design and evaluation of accounting systems and controls, professional ethics, legal obligations of reporting companies and auditors, sampling techniques, and other auditing procedures and considerations.

Student Learning Objectives

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> • Explain basic concepts related to auditing, principles of auditing and theoretical framework of auditing; • Illustrate legal, regulatory and ethical requirements for audit work; • Explain procedures, techniques and methods of audit work.
Capability	<ul style="list-style-type: none"> • Identify, assess and prevent audit risks; • Evaluate the efficiency and effectiveness of auditee's internal control framework; • Design and implement audit plan; • Prepare audit report.
Mindset	<ul style="list-style-type: none"> • Establish integrity, fairness and responsible professional ethics as a public accountant; • Strengthen social responsibility and public service awareness; • Enhance the spirit of innovation and practical ability to adapt to the changing market demand.

Website Source

- <https://www.accaglobal.com>

Teaching Methods

This course contains lectures, class discussions, homework, quizzes, presentation, test and exam. 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.

Grade Criterion

Component	Weight	Description
Final Exam	20%	All the students are required to take the ACCA CBE examination. Students who pass the exam will get a full mark on final paper. Students who fail the exam, final paper grade = 40* (exam score/60)
Mid-Term Test	20%	No midterm test will be given.
Homework	----	Most of the assigned homework is taken from the Exercises in the practice kits and some preview materials. Assignments will be collected at the clearly stated date. Late assignments will not be accepted.
Exercises & Quizzes	30%	There will be at least 2 quizzes (in-class tests) 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.

Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals are required to interact with the instructor in class. The performances should be counted in their participation scores.
Attendance	10%	Refer to attendance policy listed below.
Total	100%	

Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	—	—
Exercises & Quizzes	10%	20%
Presentation	—	10%
Mid-Term Test	20%	—
Final exam	—	20%
Total	40%	100%

Assessment of Student Performance

Self-Study and Reading ability Practice

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

Homework

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

Attendance

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ◆ Being late for 15 minutes or more is considered an absence.
- ◆ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ◆ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly. but students are welcome to continue attending classes.
- ◆ An incomplete grade (I) will be considered in case of medical or family emergencies.

☞ Participation

- ◆ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ◆ Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- ◆ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ◆ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ◆ All above behaviors will be solely evaluated by the instructor for scoring.

☞ Textbook

Students must bring the textbook to class.

Topical Course Outline

Week	Topics	Platform	Homework
1	◆ Syllabus ◆ Chapter 01 - Introduction to Auditing: You Are an Auditor! ◆ Exercise for Chapter 01	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 02 - Auditing Ethics: The Boundaries of Ethics - 1		
2	◆ Chapter 02 - Auditing Ethics: The Boundaries of Ethics - 2 ◆ Exercise for Chapter 02	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 03 - Audit risk assessment: Nip in the bud - 1		
3	◆ Chapter 03 - Audit risk assessment: Nip in the bud - 2 ◆ Chapter 03 - Audit risk assessment: Nip in the bud - 3	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 03 - Audit risk assessment: Nip in the bud - 4 ◆ Exercise for Chapter 03		
4	◆ Chapter 04 - Audit planning: from disorder to order ◆ Exercise for Chapter 04	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 05 - Internal control test: Enterprise firewall - 1 ◆ Chapter 05 - Internal control test: Enterprise firewall - 2		
5	◆ Chapter 05 - Internal control test: Enterprise firewall - 3 ◆ Exercise for Chapter 05	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 06 - Audit Evidence: Do you believe it or not?		
6	◆ Chapter 06 - Audit Sampling: Blind or Accurate? ◆ Exercise for Chapter 06	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Mid-term test ◆ Chapter 07 - Substantive Procedures: How much income is		

	fake? - 1		
8	◆ Chapter 07 - Substantive Procedures: How much income is fake? - 2	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 07 - Substantive Procedures: How much income is fake? - 3 ◆ Exercise for sales system		
9	◆ Chapter 07 - Substantive procedures: Irregularities in purchase and payment - 1	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	<u>(Holidays for Labor's Day)</u>		
10	◆ Chapter 07 - Substantive procedures: Irregularities in purchase and payment - 2	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 07 - Substantive procedures: Irregularities in purchase and payment - 3 ◆ Exercise for purchase system		
11	◆ Chapter 07 - Substantive procedures: Substantive procedures: Pay wages carefully - 1	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 07 - Substantive procedures: Substantive procedures: Pay wages carefully - 2		
12	◆ Chapter 07 - Substantive procedures: Substantive procedures: Pay wages carefully - 3 ◆ Exercise for payroll system	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 07 - Substantive procedures: inflated inventories and assets - 1		
13	◆ Chapter 07 - Substantive procedures: inflated inventories and assets - 2	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 07 - Substantive procedures: inflated inventories and assets - 3 ◆ Exercise for inventory system		
14	◆ Chapter 07 - Substantive procedure: What can be wrong with cash and bank deposits? - 1	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 07 - Substantive procedure: What can be wrong with cash and bank deposits? - 2 ◆ Exercise for cash system & NCA system		
15	◆ Chapter 08 - Audit report: Give me your opinion - 1	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	◆ Chapter 08 - Audit report: Give me your opinion - 2 ◆ Exercise for Chapter 08		
16	Final review / Q & A	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group	—
	Presentation		

Teacher's Office Hour

- ♦ The instructor's office hour is shown in the front of the office door.
- ♦ Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- ♦ The time can be scheduled by instructors or students, or both.

Cheating and Plagiarism

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".**

Instructor: _____

Department Head: _____

