

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2026 Spring					
Course Name	Audit and Assurance					
Course Code	ACCAF8					
Course Type	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)		<input checked="" type="checkbox"/> Professional Course (Required)	
	<input type="checkbox"/> Basic Disciplinary Course		<input checked="" type="checkbox"/> Professional Course (Required)		<input type="checkbox"/> Professional Course (Expanded)	
	<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; Echo Zhu					
Contact Information	Office Room:					
	Jun Lan: Building Qizhugongwen C214					
	Yuanyuan Lyu: Building Qizhugongwen C203					
	Tele:					
	Jun Lan: 13810530698					
	Echo Zhu: 010-83951130					
	Email:					
	Jun Lan: lanjun@cueb.edu.cn					
	Echo Zhu: zhuxiaoli@cueb.edu.cn					
Office Hour	Jun Lan: T:13:30-15:30/W:10:00-12:00/Th:8:00-10:00					
	Echo Zhu: T:10:00-12:00/W:15:00-17:00/F:10:00-12:00					
Learning Centre	Jun Lan: Th:13:30-15:30/W:18:00-20:00 (on-line)					
	Echo Zhu: T:13:30-15:30/ Th:18:00-20:00 (on-line)					
Grade/Section	Jun Lan: 2024ACCA1					
	Echo Zhu: : 2024ACCA2					
Course Time/Place	Jun Lan: (2024ACCA1) M/TH: 9:55-11:30 / Qizhugongwen A204;					
	Echo Zhu: : (2024ACCA2) T/F: 8:00-9:35 / Qizhugongwen A205					
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.

In line with the requirements of fostering virtue and cultivating talents, this course incorporates relevant aspects of contemporary economic thought. It aims to guide students in understanding the vital role of auditing in serving the high-quality development of the real economy, maintaining the order of the socialist market economy, and preventing and resolving financial risks. Through case studies and discussions rooted in the Chinese context, the course emphasizes the social responsibility and professional ethics of auditors in upholding economic security and public interest.

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 (including China's relevant auditing and capital market regulations) 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; • Deepen the understanding of auditing's critical role in serving high-quality economic development, safeguarding national economic security, and promoting fairness and transparency in the market; • 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, especially those reflecting business practices and development needs in the Chinese context, 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
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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
1	Module 1: Induction to AA	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 02: Professional Ethics - 5 fundamental principles Discussion: The public interest role of auditors.	
2	Module 02: Professional Ethics - threats & safeguards	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 02: Professional Ethics - exercises & tests	
	Case Study: Ethical dilemmas and regulatory responsibilities in the	
3	Module 03: Audit Risks - audit risks model & materiality	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 03: Audit Risks - audit risks assessment	
	Linking to the macroeconomic concept of 'preventing and resolving	
4	Module 03: Audit Risks - audit risks & responses	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 03: Audit Risks - exercises & tests	
	Discussion: How audit risk assessment serves the stability of the	

5	Module 04: Audit Planning	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 05: Evidence & Sampling	
6	Module 06: Audit Procedures - Internal Control	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Purchase Cycle (TOC) Focus on internal control in key sectors like manufacturing.	
7	Module 06: Audit Procedures - Purchase Cycle (TOC) - cont'd	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Purchase Cycle (SP)	
8	Module 06: Audit Procedures - Purchase Cycle - exercises	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Sales Cycle (TOC) Analyzing revenue recognition risks in the context of serving the real	
9	Module 06: Audit Procedures - Sales Cycle (TOC) - cont'd	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Sales Cycle (SP)	
10	Module 06: Audit Procedures - Sales Cycle - exercises	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Inventory Cycle (TOC) Emphasizing the audit of inventory as a critical asset for enterprises.	
11	Module 06: Audit Procedures - Inventory Cycle (TOC) - cont'd	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Inventory Cycle (SP)	
12	Module 06: Audit Procedures - Inventory Cycle - exercises	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Payroll Cycle (TOC) Linking payroll audit to social responsibility and fair labor practices.	
13	Module 06: Audit Procedures - Payroll Cycle (TOC) - cont'd	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 06: Audit Procedures - Payroll Cycle (SP)	
14	Module 06: Audit Procedures - Payroll Cycle - exercises	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 07: Audit Report - Audit Opinion Discussion: The social impact of audit opinions on market confidence.	
15	Module 07: Audit Report - Subsequent Event	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Module 07: Audit Report – Exercises Discussing the auditor's duty in post-balance-sheet event disclosure to	
16	Presentation Team 1-4	Mainly Classroom Study Material: Xuexitong Notification: WeChat Group
	Presentation Team 5-7 Presentations should encourage analysis of cases with considerations	

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: _____

