

MINISTRY OF EDUCATION
CAN THO UNIVERSITY

COURSE DESCRIPTION



Course: **PRACTICAL AUDITING**

- Course code: KT 384
- Credits: 3

1. Lecturer information:

Lecturer: **MSc. Vu Thi Hong Nhung**

Tutor: **BSc. Luong Thi Cam Tu**

Department: Accounting and Auditing, School of Economics and Business Administration

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2. Pre-requisite course(s): Auditing 1, Auditing 2

3. Course's Description:

3.1. Content:

The course aims to provide theory and empirical studies in the field of auditing. In particular, the subject focus on auditing financial statements.

3.2. Teaching method: combined lectures and group assignment (20 hours of lectures and 25 hours of group assignment)

3.3. Evaluation:

- Assignment: 50%
- Final exam: 50%

4. Course's Content:

Content	Hours
Chapter 1: PRACTICAL AUDITING Reviewing Auditing 1 and Auditing 2 and giving introduction of assignment to complete the Audit cases.	3 hours
Chapter 2: COMMUNICATION SKILLS IN AUDITING I. Art of communication II. Important keys to make successful communication III. Some communication skills IV. Solutions to improve communication skills	4 hours
Chapter 3: AUDITING COMPLEX ELECTRONIC DATA PROCESSING (EDP) SYSTEMS I. Complexity of EDP systems and Effect of EDP on Organizations II. Understanding Internal control in an EDP Environment III. Auditing Around the Computer and Auditing with	6 hours

<p>Use the computer</p> <p>Chapter 4: OTHER SERVICES OF AUDITING COMPANY</p> <p>I. Overview of services in auditing company</p> <p>II. Auditing Services</p> <p>III. Other audits</p> <p>IV. Compliance Attestation</p>	6 hours
<p>Chapter 5: AUDITING INVESTMENT PROJECTS</p> <p>I. Sources and Nature of Investment Projects</p> <p>II. Nature of Completing Investment Project Reports and Auditing Objectives</p> <p>III. Auditing program for Completing Investment Project Reports</p>	6 hours

5. Textbook & Reference:

- Auditing, Auditing Department, Accounting and Auditing Faculty, Economics University, 2006.
- Principles of Auditing, Whittington, O.R., Pany, K., McGraw-Hill, 2001.
- Auditing: An Integrated Approach, Arens, A.A. and Loebbecke, J.K., Prentice – Hall, 1997.
- Auditing and Assurance Services in Australia, Gay, G. and Simnett, R., McGraw-Hill, 2001.
- Modern Auditing, Gill, G.S., Cosserrat, G., Leung, P. and Coram, P., John Wiley & Son, 1999.
- Related VSA and ISA

School of Economics & Business Administration

Date 03/11/2007

Lecturer

Vu Thi Hong Nhung