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| **The Ministry of Education and Training****HOCHIMINH CITY OPEN UNIVERSITY** | **SOCIALIST REPUBLIC OF VIETNAM****Independence – Liberty – Happiness****\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |

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**BACHELOR PROGRAM**

 **SYLLABUS**

**ACCO3305 - AUDITING 2**

1. **COURSE OUTLINES**
	1. Name: **AUDITING 2**
	2. Course code: ACCO3305
	3. Course Credit: 03 credits
	4. Requisite: AUDITING 1
2. **COURSE DESCRIPTION**

The Auditing 2 unit provides professional knowledge about auditing theory relating to responsibilities of auditor as well as special audit evidences. Furthermore, the unit covers both theoretical and practical aspects of accounting, auditing and internal control, and in particular aims to integrate the concepts of auditing with practical approaches taken by the auditor. Students are required to complete Auditing 1 before enrolling for this unit.

1. **COURSE OBJECTIVES**
	1. **General objectives**
* The broad aim of this unit is to equips students with the specialist knowledge about concepts and objectives of auditing. Students are expected to apply their knowledge of accounting, internal control and auditing to solve designed case studies developed from practice.
	1. **Specific objectives**
* Describe the nature and purpose of auditing within the regulatory auditing environment.
* Demonstrate an understanding of the audit process and the need for financial report audits.
* Explain concepts of accounting and auditing related to specific audit evidences, include Subsequent Events, Going Concern, Related Parties, Potential debts.
* Explain concepts of accounting and internal control related to Inventory and the execution of auditing process regarding to this category.
* Explain concepts of accounting and internal control related to Receivable Account and the execution of auditing process regarding to this category.
* Explain concepts of accounting and internal control related to Fixed Asset and the execution of auditing process regarding to this category
1. **STUDY MATERIALS**
	1. Text books:
* Auditing Division, University of Economics HCM City (2011) – Auditing 2 - Labour Publishing House, 2011.
	1. References:
* Elder, Beasley and Arens (2010), *Auditing and Assurance Services – An Intergrated Approach, Pearson.*
* Gramling, Rittenberg and Johnstone (2012), *Auditing – A Business Approach, International Edition, 8e, South- Western*.
* Knapp (2013), *Auditing Cases, International Edition, 9e, South- Western.*
1. **ASSESSMENT**
	1. Score grading scale: The course grading scale is 10-point system, with ten being the highest and zero being the lowest.
	2. Type of assessment: multi-choice and written questions (do not use related material).
	3. Method and conduct of assessment:

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| **No.** | **Method of assessment** | **Ratio** |
| 1 | Mid-term examination | 20% |
| 2 | Case study | 30% |
| 3 | Final examination | 50% |