

Global Learning Semesters

Course Syllabus

Course: ACCT-315 Auditing

Department: Accounting & Banking

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-315	Auditing	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACCT-213 Advanced Financial Accounting
Department	Level of Course	Language of Instruction
Accounting & Banking	Upper Division	English

Course Description

The course covers topics such as computer assisted audit techniques, internal control, professional standards, audit planning, audit sampling, professional ethics, legal liabilities, risk assessment, audit reviews, fraud and error, auditor's report, and consideration of internal control in a computer environment.

Instructor

Dr Maria Kapardis

Course Aims and Objectives

To develop knowledge and understanding of the structure of the accountancy profession and its ethical and legal responsibilities, develop an understanding of the principles of internal control to a manual and EDO system.

Teaching Methods

The course is delivered through a mixture of lectures, presentations, tutorials and practical exercises and assignments.

Course Teaching Hours

42 hours (24 hours lectures/presentations + 18 hours tutorials and practical exercises). The course is delivered during the Fall and Spring semesters in 14-weeks (3 hours/week).

Evaluation and Grading

Homework: 20%
Mid-Term: 30%
Final Exam: 50%

Readings and Resources

Required Textbook

Whittington O. R and Pany Kurt (2011), Principles of Auditing, Mc Graw Hill.

Recommended Reading

Watne D. A and Turney P. B (1990), Auditing EDP Systems, Prentice Hall.

Arens A. A and Loebbecke J. K (2000), Auditing an Integrated Approach, 8th edition, Prentice Hall.