

Global Learning Semesters

Course Syllabus

Course: ACCT-416 Advanced Auditing

Department: Accounting & Banking

Host Institution: University of Nicosia, Nicosia, Cyprus



Course Summary		
Course Code	Course Title	Recommended Credit Hours
ACCT-416	Advanced Auditing	3
Semester Offered	Contact Hours	Prerequisites
Fall, Spring	42	ACCT-315 Auditing
Department	Level of Course	Language of Instruction
Accounting & Banking	Upper Division	English

Course Description

The course covers topics such as the professional and ethical considerations (objectivity, confidentiality etc), assurance engagements, e-commerce, self-regulation, cash and financial investments, accounts receivables, inventories and cost of goods sold, accounts payable and other liabilities, debt and equity capital, special reports, accounting and review services, and internal, operational and compliance auditing.

Instructor

Dr Maria Kapardis

Course Aims and Objectives

To enable students to apply judgment and techniques in the provision of a range of audit and assurance services.

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. & Pany Kurt (2001), Principles of Auditing, McGraw Hill.
Woolf E. (1997), Auditing Today, A Prentice Hall European Edition.

Recommended Reading

Code of Ethics, Members Handbook.