

《审计学》课程简介

课程名称：审计学

学时：48

学分：3

内容简介

《审计学》是财务管理专业的一门重要的专业选修课程。本课程以注册会计师审计为主线，以财务报表审计为重点，以风险评估与应对为导向，以审计实务操作和能力培养为根本，密切结合当前注册会计师审计实践，重点探讨注册会计师审计的基本理论与实务。本课程以基础会计、财务会计、管理成本会计、高级会计学等课程为先修课程。

《审计学》主要内容分为五个部分，第一部分为审计基本原理，主要介绍审计概念、审计计划、审计证据、审计抽样与审计工作底稿等内容；第二部分为审计测试流程，主要讲解风险评估与风险应对；第三部分为各类交易和账户余额的审计，主要介绍销售与收款循环、采购与付款循环、生产与存货循环审计的内容；第四部分为对特殊事项的考虑；第五部分为完成审计工作与出具审计报告；第六部分为职业道德。本课程的重点为审计基本原理与交易循环审计实务，难点为风险评估与风险应对、交易循环审计实务与审计报告。

《审计学》将审计的基本理论和方法融入审计基本技能之中，以培养现代审计技能为核心，内容新颖，力求审计案例与实训和审计方法的有机结合，理论与实务的相互贯通。通过本课程的学习，使学生熟悉相关的法律制度，掌握审计学的基本原理和方法，了解审计工作的程序和特点，为从事审计理论研究和实务工作打下坚实的基础。同

时也培养学生踏实严谨的工作作风和综合分析能力，为从事相关的经济工作培养良好的职业素质。

主要参考书目：

1. 中国注册会计师协会编，《审计》，2015年版，经济科学出版社
2. 宋常编，《审计学》，2014年第七版，中国人民大学出版社
3. 丁瑞玲、吴溪编，《审计学》，2012年第四版，中央财经大学出版
4. 李晓慧 韩晓梅主编 《审计学：理论与案例》，东北财经大学出版社，2013年第一版
5. 刘明辉 史德刚主编 《审计》，2011年第四版，东北财经大学出版社

Course Title: Auditing

Hours: 48

Credits: 3

Content abstract

"Auditing" is an elective course for the major of financial management specialty. With CPA audit as the main line and audit of financial statements as the key, with audit practice and ability training as the fundamental, oriented at risk assessment and response, this course combines with the current audit practice and focuses on the basic theory and practice of CPA auditing. Basic accounting, financial accounting, management accounting, cost accounting and so on are the preparatory courses.

"Auditing" main content is divided into five parts. The first part is the basic theory of audit, introducing the concept of the audit plan, audit evidence, audit sampling and the manuscript of audit working papers etc; the second part is mainly to explain the process of audit, including risk assessment and risk response; the third part is for all types of transactions and account balance audit, mainly consisting of the audit on the circulation of sale and gathering, the circulation of purchase and payment and the circulation of production and inventory; the fourth part is on the special issues to consider; the fifth part is the completion of the audit work and audit report; the sixth part is the occupation morality. The focus of this course is the basic principle of auditing and the audit practice on the transaction circulation. The difficulties lie in the risk assessment and risk response, transaction circulation audit practice and audit report.

"Auditing" integrates the basic audit theory and method into basic skills, with cultivating the modern audit skills as the core and novel content. It strives to combine audit case, training and audit methods organically and interconnect audit theory and practice. Through the studying of this course, the students should be familiar with the relevant legal system, master the basic principles and methods of auditing, understand the procedure and characteristics of the audit work, and lay a solid foundation for theory research and practice in the audit work. At

the same time it will cultivate students' practical rigorous style of work and comprehensive analysis ability and develop good occupation quality for future related economic work.

The main reference books:

1 Chinese CPA Association, Ed. 2015. *Auditing*, Economic Science Press

2 Song Chang, Ed. 2014. 7th edition. *Auditing*, Renmin University of China press

3 Ding Ruiling & Wu Xi, Ed. 2012 4th edition, *Auditing*, Central University of Finance and Economics press

4 Li Xiaohui & Han Xiaomei, Ed. 2013. *Auditing: Theory and Case*, Dongbei University of Finance and Economics press

5 Liu Minghui & Shi Degang, Ed. 2011. 4th edition, *Auditing*, Dongbei University of Finance and Economics press