

Financial and Operational Auditing

Section 1

Instructor/Title	Mayumi Nakagawa, Associate Professor
Office/Building	Rm902 (Main Building)
Office Hours	M-F 6 th period and others by an appointment
Contacts(E-mail)	mnakab@kansaigaidai.ac.jp

【Course Outline / Description】

This course introduces the objective of financial and internal audit by going through its process, and focuses on understanding the idea and concepts of auditing as an introductory level. Also, the importance of internal control, and reasons of having an internal control at corporations will be discussed

Section 2

【Course Objectives/Goals/Learning Outcomes】

To understand the idea and concept of the financial and internal audit by going through its standards and process at the introductory level.

Section 3

【Class Schedule/Class Environment, Literature and Materials】

Class Meeting	Date	Themes	Supplementary Information
1	9/4	Introduction: Accounting system and Business	Review the materials
2	9/6	Accounting Firms and Corporations	Review the materials
3	9/11	Understanding the rules and regulations related to Audit 1	Review the materials
4	9/13	Understanding the rules and regulations related to Audit 2	Review the materials
5	9/18	Audit Report 1	Review the materials
6	9/20	Audit Report 2	Review the materials
7	9/25	Understanding the Internal Control at Corporations 1	Review the materials
8	9/27	Understanding the Internal Control at Corporations 2	Review the materials
9	10/2	Understanding about an “Internal Audit” 1	Review the materials
10	10/4	Understanding about an “Internal Audit” 2	Review the materials

11	10/9	Understanding the Internal Control for auditors 1	Review the materials
12	10/11	Review: Internal controls and Audit reports	Review the materials
13	10/16	Mid-term Exam	
14	10/18	Understanding the Internal Control for auditors 2	Review the materials
15	10/23	Professional responsibilities as an auditor 1	Review the materials
16	10/25	Professional responsibilities as an auditor 2	Review the materials
17	10/30	Case study 1	Review the materials
		No class (11/1 ~ 11/4)	
18	11/6	The steps in an audit 1	Review the materials
19	11/8	The steps in an audit 2	Review the materials
20	11/13	The steps in an audit 3	Review the materials
21	11/15	The steps in an audit 4	Review the materials
22	11/20	Case Study 2	Review the materials
23	11/22	Annual Reports and Auditor's report	Review the materials
24	11/27	Case Study 3	Review the materials
25	11/29	Case Study 4	Review the materials
26	12/4	Statements on standards for accounting and review services	Review the materials
27	12/6	Review	Review the materials
28	12/11	Presentation	
29	12/13	Presentation	
		Final Exam (12/17 ~)	

- Possible changes on the schedule

【Textbooks/Reading Materials】

Materials are provided.

Section 4

【Learning Assessments/Grading Rubric】

Grading:

Final Exam 40%

Mid-term 20%

Project 20%

Homework 20%

* regarding the project, the details will explained in class.