

Syllabus 2019 Spring Semester

Section 1: Course Information and Overview:

1. Course Title / Subject: Financial and Internal Auditing

2. 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

3. Instructor and Title: Mayumi Nakagawa, Associate Professor

Section 2: Course Objective / Course 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 Meeting	Date	Themes	Supplementary Information
1		Introduction: Accounting system and Business	Review the materials
2		Accounting firms and corporation	Review the materials
3		Understanding the Internal Control at corporations 1	Review the materials
4		Understanding the Internal Control at corporations 2	Review the materials
5		Understanding about an "Internal Audit" 1	Review the materials
6		Understanding about an "Internal Audit" 2	Review the materials
7		Case study 1	
8		Understanding the rules and regulations related to Audit 1	Review the materials
9		Understanding the rules and regulations related to Audit 2	Review the materials
10		Understanding the Internal Control for auditors 1	Review the materials
11		Understanding the Internal Control for auditors 2	Review the materials
12		Review: Internal controls and Audit standards	Review the materials

13		Mid-term Exam	
14		Professional responsibilities as an auditor 1	Review the materials
		Spring Break (March 16-24)	
15		Professional responsibilities as an auditor 2	Review the materials
16		Case study 2	Review the materials
17		The steps in an audit 1	Review the materials
18		The steps in an audit 2	Review the materials
19		The steps in an audit 3	Review the materials
20		About audit evidence 1	Review the materials
21		About audit evidence 2	Review the materials
22		About audit evidence 3	Review the materials
23		Case study 3	
24		About audit report 1	Review the materials
25		About audit report 2	Review the materials
26		Statements on standards for accounting and review services 1	Review the materials
27		Statements on standards for accounting and review services 2	Review the materials
28		Case study 4	
29		Case study 5	
30		Review	
		Final Exam (May 21-25)	

- Possible changes on the schedule

Section 4: Learning Assessments / Grading:

1. Grading:

Final Exam 40%

Mid-term 20%

Project 20%

Homework 20%

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

2. Textbooks:

Materials are provided.