

## Course Description

### Title of Course: Audit 2

Instructor: Jung, Hyun-wook, US CPA

Classes: 48hours (8 Weeks, 6 Hours per Week)

Text:

Audit 2, *Supplemental Materials Prepared by CyberMBA, Inc.2007*

Wiley, CPA Examination Review, 2007, O. Ray Whittington Patrick R. Delaney, John Wiley and Sons Inc., Hoboken, New Jersey

Refer to : *Auditing and Assurance Services (12th Edition)*, by Alvin A. Arens, Randal J. Elder, and Mark Beasley 2007

### Objectives:

1. To be studied in Evidence
2. To learn nature and need for auditor's report.

### Estimation of Grade

1. Quiz: 30% (6 times)
2. Middle Examination: 25%
3. Final Examination: 25%
4. Attendance & contribution: 20%

### Schedule

Week	Subject
1	Substantive tests / Analytical Procedure / Quiz #1
2	Documentation / Substantive Audit program / Quiz #2
3	Substantive audit program / Quiz #3
4	Inquiry of a Lawyer / Representation letter / Subsequent Event / Middle Examination
5	Standard Report / Revision of standard report / Quiz #4
6	Supplementary Information / Departure from GAAP / Scope limitation / Summary of Audit opinion/ Quiz #5
7	Unaudited statement / Compilation Report / Review report / Special report / Quiz #6
8	other report / Attestation engagement / Final Examination