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## Syllabus

**Course Name**

**AUDITING I**

- I. **Objective** : In general, this course aims to introduce students to financial auditing and familiarize them with the audit process. The knowledge to be acquired relates to the general framework of auditing, understanding the role of auditors, the legal and regulatory framework in which auditors operate, and the specificities related to the mission of certifying accounts from planning to report writing. Specifically, this course aims to enable students to discuss auditing, different types of audits, their objectives, and how to draft an audit mission report, as well as the different types of audit reports.
  
- II. **CONTENT** :
  - a. Introduction to the concept of auditing and examination of key terms in the definition of auditing.
  - b. The main areas of auditing, including financial, internal, and operational auditing, and the relationships between these areas, with a comparison of audit types.
  - c. The evolution of professional accounting organizations in different countries around the world.
  - d. Introduction to auditing, including definition, objectives, types of auditing, requirements to become a certified public accountant, and responsibilities of the certified public accountant.
  - e. Audit standards, including different types of auditing standards and application

exercises.

- f. Study and evaluation of internal control applied to accounting, including the principles of internal control and methods of internal control.
- g. General aspects of the audit mission, including quality control.
- h. Collection of audit evidence, including inspection of records or documents, inspection of tangible assets, physical observation, inquiries, and analytical procedures.
- i. Material misstatements, including fraud and error, and the auditor's responsibility regarding fraud.
- j. Mid-session evaluation (intra).
- k. Audit evidence, including defining audit procedures, factors determining the reliability of audit evidence, and criteria for determining reliability.
- l. Factors to consider in an audit engagement, including independence, reputation of potential clients, organizational context, firm resources, and contact with the outgoing auditor.
- m. Ethics and responsibilities of the certified public accountant, including defining ethics, code of ethics, duties of the certified public accountant, and different responsibilities (moral, professional, and legal).
- n. Audit report, including definition, five conditions for expressing an opinion, standard report, and different types of opinions (qualified, disclaimer, adverse, unmodified).

### **III. Evaluation :** Assignments and Written Examination.