

City University of Hong Kong

Information on a Course offered by Department of Accountancy with effect from Semester A in 2012 / 2013

Part I

Course Title: Seminar in Auditing Research

Course Code: AC8940

Course Duration: 1 semester

Credit Units: 3

Level: R8

Medium of Instruction: English

Prerequisites: Nil

Precursors: Nil

Equivalent Courses: Nil

Exclusive Courses: Nil

Part II

Course Aims

This course is designed to expose students to current issues in auditing research. Its focus is to familiarize students with the broad framework of the auditing process. It will enable students to identify viable research proposal in auditing. More specifically, this course aims to:

1. provide knowledge of basic principles, objectives and ethical requirements of auditing;
2. develop a solid understanding of the auditing regulatory framework in the Asia-Pacific region;
3. provide a comprehensive and critical understanding of auditing research literature;
4. identify research opportunity in the Greater China area.

Course Intended Learning Outcomes (CILOs)

Upon successful completion of this course, students should be able to:

No.	CILOs	Weighting (if applicable)
1.	To provide knowledge of basic principles, objectives and ethical requirements of auditing.	10%
2.	To develop a solid understanding of the auditing regulatory framework in the Asia-Pacific region.	10%
3.	To provide a comprehensive and critical understanding of auditing research literature.	50%
4.	To identify research opportunity in the Greater China area.	30%

Teaching and Learning Activities (TLAs)

(Indicative of likely activities and tasks designed to facilitate students' achievement of the CILOs. Final details will be provided to students in their first week of attendance in this course)

CILO No.	TLAs	Hours/week (if applicable)
CILO 1 & 2	Lectures, in-class case discussion and presentation,* designed to assist students' understanding and learning of the institutional environment and historical development. *DEC TLA element	
CILO 3, & 4	Presentations and discussion on selected seminal papers; research proposals on topical topics in auditing*. *DEC TLA element	

Assessment Tasks/Activities

(Indicative of likely activities and tasks designed to assess how well the students achieve the CILOs. Final details will be provided to students in their first week of attendance in this course)

CILO No.	Type of Assessment Tasks/Activities	Weighting (if applicable)	Remarks
CILO 1 CILO 2 CILO 3 CILO 4	AT 1 – 2		

Coursework: 100%

AT1 Class-based assessment activities* (30%) such as critiques, presentations, debates, and discussion, to assess students' understanding and knowledge of the topics.

*DEC AT element

AT2 A term paper* (70%) that requires students to propose an empirical study on a selected auditing topic to demonstrate their understanding of the literature, research methodology, and the institutional environment.

*DEC AT element

Grading of Student Achievement:

CILO No.	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)
CILO 1	Demonstrate a superior grasp of the nature and development of auditing.	Demonstrate a good grasp of the nature and development of auditing.	Demonstrate a basic knowledge of the nature and development of auditing.	Demonstrate some familiarity with of the nature and development of auditing.
CILO 2	Demonstrate excellent understanding of the regulatory environment.	Demonstrate good understanding of the regulatory environment.	Demonstrate a basic understanding of the regulatory environment.	Demonstrate some understanding of the regulatory environment.
CILO 3	Develop a deep and comprehensive understanding of the auditing literature.	Develop a reasonably comprehensive understanding of the auditing literature.	Develop a basic understanding of the auditing literature.	Demonstrate some understanding of the auditing literature.
CILO 4	Complete an outstanding research proposal.	Complete a good research proposal.	Complete a reasonable research proposal.	Complete a basic research proposal.

Part III

Keyword Syllabus

Economics of auditing; auditing regulation, audit pricing, audit opinions, auditor switches, audit quality, audit report.

Recommended Reading

Research papers published in internationally recognized journals