

2.4.3.1 학습과정 교재의 적합성(가/부)

학습과정명	저자명	출판연도	교재명	출판사
회계감사	Raymond Johnson Laura Wiley	2019	Auditing	Wiley
첨부자료	① 교재 표지, ② 교재 목차			

3.1.1.1 학습목표의 적절성(점수)

학습과정명	고급회계
<p>■ 표준교육과정 교수요목 및 학습목표</p>	
표준교육과정 교수요목	학습목표
<p>본 과목은 기업이 공시하는 재무제표의 신뢰성을 확보하기 위한 회계감사의 역할과 기능에 관해 알아보고 현행 회계감사실무에 대한 이해를 높이는 것을 목적으로 한다. 회계감사절차를 계획단계, 실시단계, 보고단계로 나눠 각 단계별로 수행해야 하는 절차에 대해 회계감사준칙의 내용을 중심으로 기초개념부터 실제 감사업무에 적용되는 기술적인 면까지 설명한다. 이에 따라 본 과목은 회계학에 대한 많은 지식을 보유하고 있을 필요는 없으며 회계원리 정도만 이해할 수 있으면 된다. 이 과목을 통해 공인회계사의 주요 업무인 회계감사에 대한 기본적인 개념과 재무제표의 신뢰성 확보를 위한 회계감사의 실무를 이해하고, 감사위험, 내부통제제도에 대해 설명할 수 있는 능력을 함양한다.</p>	<p>본 과목은 기업이 작성 후 기업의 재무정보를 필요로 하는 정보이용자들에게 공시하는 재무제표에 대한 신뢰성을 부여하는 수단인 회계감사에 대해 기본적인 의미와 목적에 대해 알아보고, 회계감사의 역할과 기능에 대해 공부하여 단순한 이론적인 부분이 아닌 실제 회계감사의 실무적인 부분을 이해하는 것을 목적으로 한다. 본 과목에서는 회계감사준칙을 기반으로 회계감사의 전반적인 단계인 감사계약, 감사계획, 세부적 감사기법을 통한 감사의 실행 및 감사보고서 작성에 대해 공부하고, 각각의 단계에서 필요한 기본적 개념과 기술적인 내용을 습득할 수 있도록 한다. 본 과목은 회계원리 정도의 지식으로도 회계감사에 대한 전반적인 이해를 할 수 있도록 하며, 특히 최근의 이슈 중 하나인 Data Analytics 기법을 통해 점점 발전되고 있는 기업의 회계프로그램에 따른 좀 더 폭넓은 감사 실무를 이행할 수 있는 지식을 배양한다.</p>
첨부자료	

3.1.1.2 수업계획의 적절성(점수)

학습과정명	회계감사			
<p>■ 주차별 수업(강의·실험·실습 등) 내용</p>				
주별	차시	수업(강의·실험·실습 등) 내용	주교재 목차	과제 및 기타 참고사항
제 1 주	1	<p>1. Introduction and Overview of Audit and Assurance</p> <p>강의주제: 회계감사와 검증에 대한 전반적 개요 강의목표: 회계감사의 목적과 다양한 검증 서비스 및 감사기준의 배경에 대해 알아본다.</p> <p>(1) 확인과 입증, 및 회계감사 서비스 (2) Different Assurance Services - Financial Statement Audits - Compliance Audits - Operational (Performance) Audits - Internal Audits (3) Demand for Audit and Assurance Services</p>	<p>1. Introduction and Overview of Audit and Assurance 1-1 Assurance, Attestation, and Audit Services 1-3 Different Assurance Services 1-6 Demand for Audit and Assurance Services 1-8</p>	

		<ul style="list-style-type: none"> - Financial Statement Users - Sources of Demand for Audit and Assurance Services 		
	2	<p>1. Introduction and Overview of Audit and Assurance</p> <p>(4) Preparers and Auditors</p> <ul style="list-style-type: none"> - Preparer Responsibility - Auditor Responsibility - Assurance Providers <p>(5) The Role of Regulators and Regulations</p> <ul style="list-style-type: none"> - Securities and Exchange Commission (SEC) - Public Company Accounting Oversight Board - American Institute of Certified Public Accountants (AICPA) - Financial Accounting Standards Board (FASB) - Committee on Sponsoring Organizations of the Treadway Commission (COSO) 	<p>Preparers and Auditors 1-11</p> <p>The Role of Regulators and Regulations 1-13</p>	
	3	<p>1. Introduction and Overview of Audit and Assurance</p> <p>(6) Audit Report on Financial Statements</p> <ul style="list-style-type: none"> - Reasonable Assurance and the Financial Statements - Materiality and the Financial Statements - The Auditor's Report on Financial Statements <p>(7) Audit Report on Internal Controls over Financial Reporting</p> <ul style="list-style-type: none"> - Reasonable Assurance and Internal Controls - The Auditor's Report on Internal Control over Financial Reporting <p>(8) The Audit Expectation</p>	<p>Audit Report on Financial Statements 1-19</p> <p>Audit Report on Internal Controls over Financial Reporting 1-25</p> <p>The Audit Expectation 1-28</p>	
제 2 주	1	<p>2. Professionalism and Professional Responsibilities</p> <p>강의주제: 감사인의 전문가 의식과 전문가적 책임 강의목표: 감사인이 가져야할 전문가 의식과 회계감사를 통해 발생하는 전문가적 책임에는 어떤 것들이 있는지를 공부한다.</p> <p>(1) Professionalism and Accounting</p> <ul style="list-style-type: none"> - Professional Environment: Misplaced Motives, Weaknesses, and Heroism <p>(2) The Structure of the AICPA Code of Professional Conduct</p> <ul style="list-style-type: none"> - Purpose of the AICPA ethical principles, rules, and interpretations <p>(3) Conceptual Framework for Members in Public Practice</p> <ul style="list-style-type: none"> - Proceed with Engagement - Decline or Terminate Engagement <p>(4) Integrity and Objectivity</p> <ul style="list-style-type: none"> - Potential Subordination of Judgement 	<p>2. Professionalism and Professional Responsibilities 2-1</p> <p>Professionalism and Accounting 2-3</p> <p>The Structure of the AICPA Code of Professional Conduct 2-5</p> <p>Conceptual Framework for Members in Public Practice 2-7</p> <p>Integrity and Objectivity 2-11</p>	
	2	<p>2. Professionalism and Professional Responsibilities</p> <p>(5) Independence</p> <ul style="list-style-type: none"> - Key Individuals and Independence Requirements - Employment or Association with an Attest Client - Non-attest Services <p>(6) General Standards</p> <p>(7) Other Rules of Conduct for Members in Public Practice</p> <ul style="list-style-type: none"> - Accounting Principles Rule - Fees and Other Types of Remuneration - Confidential Information 	<p>Independence 2-12</p> <p>General Standards 2-18</p> <p>Other Rules of Conduct for Members in Public Practice 2-24</p>	
	3	<p>2. Professionalism and Professional Responsibilities</p>	<p>Auditor Liability Under Common</p>	

		<p>(8) Auditor Liability Under Common Law</p> <ul style="list-style-type: none"> - Liability to Clients - Contract Law - Tort Law - Cased Illustrating Liability to Clients - Liability to Third Parties - Burden of Proof and Common Law Defence <p>(9) Auditor Liability Under Statutory Law</p> <ul style="list-style-type: none"> - The Securities Act of 1933, 1934 - The Foreign Corrupt Practices Act of 1977 - The Private Securities Litigation Reform Acts on 1955 and 1998 - The Sarbanes-Oxley Act of 2002 - Criminal Liability 	<p>Law 2-26 Auditor Liability Under Statutory Law 2-33</p>	
제 3 주	1	<p>3. Risk Assessment Part I: Audit Risk and Audit Strategy</p> <p>강의주제: 회계감사 시 발생 가능 리스크와 감사 전략 강의목표: 회계감사에서 발생할 수 있는 리스크의 종류와 이에 대한 감사 전략에는 어떠한 것들이 있는지 알아본다.</p> <p>(1) Client Acceptance and Continuance Decisions (2) Phases of an Audit</p> <ul style="list-style-type: none"> - Risk Assessment Phase - Risk Response Phase - Concluding and Reporting on an Audit <p>(3) Materiality</p> <ul style="list-style-type: none"> - Qualitative and Quantitative Materiality - Setting Materiality <p>(4) Professional Skepticism and Audit Risk</p> <ul style="list-style-type: none"> - The Audit Risk Model and Its Components 	<p>3. Risk Assessment Part I: Audit Risk and Audit Strategy 3-1 Client Acceptance and Continuance Decisions 3-3 Phases of an Audit 3-8 Materiality 3-10 Professional Skepticism and Audit Risk 3-14</p>	
	2	<p>3. Risk Assessment Part I: Audit Risk and Audit Strategy</p> <p>(5) Audit Strategy</p> <ul style="list-style-type: none"> - Reliance on Controls Approach - Substantive Approach <p>(6) Fraud Risk</p> <ul style="list-style-type: none"> - Incentives and Pressures to Commit a Fraud - Opportunities to Perpetrate a Fraud - Fraud Risk Assessment Process <p>4. Risk Assessment Part II: Understanding the Client</p> <p>강의주제: 고객 이해를 통한 위험 측정 강의목표: 감사 대상 고객에 대한 이해를 통한 감사 위험 측정 방법에 대해 공부한다.</p> <p>(1) Understanding the Client</p> <ul style="list-style-type: none"> - Gain an Understanding of the Entity, Industry, and Business Environment - Compliance with Laws and Regulations 	<p>Audit Strategy 3-21 Fraud Risk 3-25</p> <p>4. Risk Assessment Part II: Understanding the Client 4-1 Understanding the Client 4-3</p>	
	3	<p>4. Risk Assessment Part II: Understanding the Client</p> <p>(2) Client Approaches to Measuring Performance</p> <ul style="list-style-type: none"> - Profitability, Liquidity, Solvency, and Cash Flow <p>(3) Analytical Procedures</p> <ul style="list-style-type: none"> - Comparisons - Trend Analysis - Common-size Analysis 	<p>Client Approaches to Measuring Performance 4-12 Analytical Procedures 4-14 Related Parties 4-22 Corporate Governance 4-23 Internal Control and Information Technology 4-26</p>	

		<ul style="list-style-type: none"> - Ratio Analysis - Audit Data Analysis - Factors to Consider When Conducting Analytical Procedures (4) Related Parties (5) Corporate Governance (6) Internal Control and Information Technology (7) Closing Procedures 	Closing Procedures 4-27	
제 4 주	1	<p>강의주제: 감사 증거의 종류와 취합 강의목표: 회계감사에 필요한 감사 증거에는 어떠한 것들이 있는지 알아보고 감사 증거를 얻기 위한 다양한 방법에 대해 공부한다.</p> <ul style="list-style-type: none"> (1) Management Assertions <ul style="list-style-type: none"> - Classes of Transactions, Account Balances, Presentation, and Disclosure (2) Characteristics of Audit Evidence <ul style="list-style-type: none"> - Sufficient Audit Evidence - Appropriate Audit Evidence - Audit Risk and Sufficient Appropriate Audit Evidence 	5. Audit Evidence 5-1 Management Assertions 5-3 Characteristics of Audit Evidence 5-7	
	2	<p>5. Audit Evidence</p> <ul style="list-style-type: none"> (3) Procedures for Gathering Audit Evidence <ul style="list-style-type: none"> - Inspection of Documents and Assets - Observation - Inquiry - Confirmation - Recalculation - Re-performance - Analytical Procedures - Scanning - Audit Data Analytics (ADA) 	Procedures for Gathering Audit Evidence 5-10	
	3	<p>5. Audit Evidence</p> <ul style="list-style-type: none"> (4) Using the Work of Others <ul style="list-style-type: none"> - Using the Work of a Specialist - Using the Work of Internal Auditors - Using the Work of Another Auditor (5) Documentation – Audit Working Papers <ul style="list-style-type: none"> - Permanent File - Current File 	Using the Work of Others 5-18 Documentation – Audit Working Papers 5-24	
제 5 주	1	<p>6. Gaining an Understanding of the Client's System of Internal Control</p> <p>강의주제: 고객의 내부통제 시스템의 이해 강의목표: 감사 대상 기업의 내부통제 시스템을 이해하고 파악하기 위해 필요한 지식과 기법에 대해 공부한다.</p> <ul style="list-style-type: none"> (1) Internal Control Defined <ul style="list-style-type: none"> - The COSO Framework - Inherent Limitations (2) Entity-Level Internal Controls <ul style="list-style-type: none"> - The Control Environment - Risk Assessment - Control Activities - Information and Communication - Monitoring Activities 	6. Gaining an Understanding of the Client's System of Internal Control 6-1 Internal Control Defined 6-3 Entity-Level Internal Controls 6-7	

		<ul style="list-style-type: none"> - Internal Control in Small Entities 		
	2	6. Gaining an Understanding of the Client's System of Internal Control (3) Transaction-Level Internal Controls <ul style="list-style-type: none"> - Example of Transaction Flows – Sales Process - Example of Transaction Flows – Cash Receipts (4) Information Technology (IT) Controls <ul style="list-style-type: none"> - Benefits and Risks of IT Systems - IT General Controls - IT Application Controls - IT Dependent Manual Controls 	Transaction-Level Internal Controls 6-19 Information Technology (IT) Controls 6-23	
	3	6. Gaining an Understanding of the Client's System of Internal Control (5) Documenting Internal Controls <ul style="list-style-type: none"> - Narratives - Flowcharts and Logic Diagrams - Combinations of Narratives and Flowcharts - Checklists and Pre-formatted Questionnaires (6) Identifying Strengths and Weaknesses in a System of Internal Controls <ul style="list-style-type: none"> - Deficiency in Internal Control - Material Weakness - Significant Deficiency (7) Management Letters	Documenting Internal Controls 6-29 Identifying Strengths and Weaknesses in a System of Internal Controls 6-31 Management Letters 6-33	
제 6 주	1	7. Audit Data Analytics 강의주제: 감사 데이터 분석 기법 강의목표: 회계감사에 필요한 여러 정보들에 대한 분석적 기법을 수행하는 절차와 실사기법 등에 대해 알아본다. (1) Steps in Performing Audit Data Analytics <ul style="list-style-type: none"> - Step 1: Plan the Audit Data Analytics - Step 2: Access and Prepare the Data for Audit Data Analytics - Step 3: Consider the Relevance and Reliability of the Data Used - Step 4: Perform the Audit Data Analytics - Step 5: Evaluate the Results and Draw Conclusions - Audit Documentation 	7. Audit Data Analytics 7-1 Steps in Performing Audit Data Analytics 7-3	
	2	7. Audit Data Analytics (2) Steps Associated with Accessing and Preparing Data for Audit Data Analytics <ul style="list-style-type: none"> - Is the Data Complete? - Does the Data Need to Be Cleaned? - Key Questions to be Addressed in Evaluating the Relevance and Reliability of Data Used in Audit Data Analytics (3) Using Data Analytics as a Risk Assessment Procedure <ul style="list-style-type: none"> - Understanding the Risk Analysis Decision Tree - What to Do When ADA Identifies a Large Number of Items for Further Consideration 	Steps Associated with Accessing and Preparing Data for Audit Data Analytics 7-11 Using Data Analytics as a Risk Assessment Procedure 7-13	
	3	7. Audit Data Analytics (4) Applying Data Analytics as a Risk Assessment Procedure <ul style="list-style-type: none"> - Cluster Analysis - Matching Information in Key Data Fields - Regression Analysis 	Applying Data Analytics as a Risk Assessment Procedure 7-17 Using Data Analytics as a Substantive Test 7-37 Applying Data Analytics as a Substantive Test 7-38	

		<ul style="list-style-type: none"> - Visualization (5) Using Data Analytics as a Substantive Test - Strong Controls over Electronic Data Interchange (6) Applying Data Analytics as a Substantive - Validating Sales Revenue and Accounts Receivable with Subsequent Cash Receipts 		
제 7 주	1	<p>8. Risk Response: Performing Tests of Control</p> <p>강의주제: 리스크 대응을 위한 내부통제 조사 강의목표: 감사 시 발생할 수 있는 리스크에 대한 대응기법 중 내부통제 조사의 절차와 설계 방법에 대해 이해한다.</p> <p>(1) Steps in Assessing Control Risk</p> <ul style="list-style-type: none"> - Understand Entity-Level Controls - Understand the Flow of Transactions - Identify What Can Go Wrong (WCGW) - Identify Relevant Controls to Test - Determine Preliminary Audit Strategy - Evaluate Evidence and Assess Control Risk - Reporting Findings 	8. Risk Response: Performing Tests of Control 8-1 Steps in Assessing Control Risk 8-3	
	2	<p>8. Risk Response: Performing Tests of Control</p> <p>(2) Types of Controls</p> <ul style="list-style-type: none"> - Preventive and Detective Controls - Manual and Automated Controls <p>(3) Procedures for Testing Controls</p> <ul style="list-style-type: none"> - Inquiry - Observation - Inspection of Physical Evidence - Re-performance - Software-Based Audit Techniques 	Types of Controls 8-7 Procedures for Testing Controls 8-13	
	3	<p>8. Risk Response: Performing Tests of Control</p> <p>(4) Selecting and Designing Test of Controls</p> <ul style="list-style-type: none"> - Which Controls Should Be Selected for Testing? - The Extent of Tests of Controls - Timing of Tests of Controls - Benchmarking - Selecting and Designing Tests of Controls – A Summary <p>(5) Results of the Auditor’s Testing</p> <ul style="list-style-type: none"> - Results of Inquiries and Observations - Evidence Provided by Other Tests - Changes in the Overall Control Environment <p>(6) Documenting Conclusions</p> <ul style="list-style-type: none"> - Test of Control Working Paper 	Selecting and Designing Test of Controls 8-15 Results of the Auditor’s Testing 8-26 Documenting Conclusions 8-29	
제 8 주	1 2 3	중 간 고 사		
제 9 주	1	<p>9. Risk Response: Performing Substantive Procedures</p> <p>강의주제: 실사 절차를 통한 리스크 대응 강의목표: 감사 실사의 절차와 이행을 통해 리스크에 대응하는 다양한 방법들을 이해한다.</p> <p>(1) Audit Risk and Substantive Procedures</p> <ul style="list-style-type: none"> - Impact of Risk of Material Misstatement (RMM) on Level of Substantive Testing <p>(2) Risk Response at the Financial Statement Level</p>	9. Risk Response: Performing Substantive Procedures 9-1 Audit Risk and Substantive Procedures 9-3 Risk Response at the Financial Statement Level 9-5 Nature of Substantive Procedures 9-7 Timing of Substantive Procedures 9-14	

		<ul style="list-style-type: none"> - The Auditor's Responses to the Risk of Material Misstatement (3) Nature of Substantive Procedures <ul style="list-style-type: none"> - Initial Procedures - Substantive Analytical Procedures - Test of Details - ADA and Substantive Procedures (4) Timing of Substantive Procedures <ul style="list-style-type: none"> - Impact the Timing of Substantive Procedures at the Assertion level 		
	2	<p>9. Risk Response: Performing Substantive Procedures</p> <p>(5) Extent of Substantive Procedure</p> <ul style="list-style-type: none"> - Linkage between Inherent Risk, Control Risk, Detection Risk, and Substantive Procedures <p>(6) Auditing Accounting Estimates</p> <ul style="list-style-type: none"> - Nature of Accounting Estimates - Risk Assessment Procedures for Accounting Estimates - Risk Response Procedures for Accounting Estimates - Example of Auditing Accounting Estimates <p>(7) Documenting Results of Substantive Procedures</p> <ul style="list-style-type: none"> - Factual Misstatements - Judgemental Misstatements - Projected Misstatements 	<p>Extent of Substantive Procedure 9-16</p> <p>Auditing Accounting Estimates 9-19</p> <p>Documenting Results of Substantive Procedures 9-26</p>	
	3	<p>10. Risk Response: Evaluating Audit Data Analytics and Audit Sampling for Substantive Tests</p> <p>강의주제: 데이터 분석의 측정과 실질 조사를 위한 샘플링 기법을 통한 리스크 대응 강의목표: 데이터 분석 기법과 샘플링 기법의 차이와 특징을 이해하고 두 기법들을 이용한 리스크 대응 방안에 대해 공부한다.</p> <p>(1) Using Audit Data Analytics versus Audit Sampling</p> <ul style="list-style-type: none"> - When to Use Audit Data Analytics - When to Use Audit Sampling <p>(2) Audit Sampling Defined</p> <p>(3) Sampling Risk and Non-sampling Risk</p> <p>(4) Statistical and Non-statistical Sampling</p> <p>(5) Sampling Methods</p> <ul style="list-style-type: none"> - Random Selection - Systematic Selection - Haphazard Selection - Professional Judgment in Selecting and Evaluating Sample Items 	<p>10. Risk Response: Evaluating Audit Data Analytics and Audit Sampling for Substantive Tests 10-1</p> <p>Using Audit Data Analytics versus Audit Sampling 10-3</p> <p>Audit Sampling Defined 10-5</p> <p>Sampling Risk and Non-sampling Risk 10-6</p> <p>Statistical and Non-statistical Sampling 10-8</p> <p>Sampling Methods 10-9</p>	
제 10 주	1	<p>10. Risk Response: Evaluating Audit Data Analytics and Audit Sampling for Substantive Tests</p> <p>(6) Factors That Influence the Sample Size - Substantive Testing</p> <p>(7) A Basic Framework for Audit Sampling</p> <ul style="list-style-type: none"> - Step 1: Determine the Objectives of the Substantive Test - Step 2: Determine the Substantive Audit Procedures to Perform - Step 3: Determine Whether to Audit a Sample or the Entire Population - Step 4: Define the Population and Sampling Unit <p>(8) Applying Probability-Proportionate-to-Size Sampling for Substantive Testing</p>	<p>Factors That Influence the Sample Size - Substantive Testing 10-11</p> <p>A Basic Framework for Audit Sampling 10-14</p> <p>Applying Probability-Proportionate-to-Size Sampling for Substantive Testing 10-16</p>	

		<ul style="list-style-type: none"> - Step 5: Choose the Audit Sampling Technique - Step 6: Determine Sample Size Using Professional Judgement - Step 7: Select a Representative Sample - Step 8: Apply Audit Procedures - Step 9: Evaluate Sample Results 		
	2	<p>10. Risk Response: Evaluating Audit Data Analytics and Audit Sampling for Substantive Tests</p> <p>(9) Applying Non-Statistical Sampling for Substantive Testing</p> <ul style="list-style-type: none"> - Step 5: Choose the Audit Sampling Technique - Step 6: Determine Sample Size Using Professional Judgement - Step 7: Select a Representative Sample - Step 8: Apply Audit Procedures - Step 9: Evaluated Sample Results - Step 10: Document Conclusions <p>(10) Appendix 10A: Applying Classical Variables Sampling for Substantive Testing</p> <ul style="list-style-type: none"> - Step 5: Apply Classical Variables Sampling - Step 6: Determine the Sample Size - Step 7: Select a Random Sample - Step 8: Apply Audit Procedures - Step 9: Evaluate Sample Results - Step 10: Document Results 	<p>Applying Non-Statistical Sampling for Substantive Testing 10-28</p> <p>Appendix 10A: Applying Classical Variables Sampling for Substantive Testing 10-33</p>	
	3	<p>11. Auditing the Revenue Process</p> <p>강의주제: 수익 과정에 대한 감사 강의목표: 기업의 수익과 관련된 주요 세부 항목들에 대해 알아보고 해당 항목들에 대한 감사 기법에 대해 공부한다.</p> <p>(1) Nature of the Revenue Process</p> <p>(2) Understanding the Entity and Its Environment</p> <ul style="list-style-type: none"> - Understanding the Client's Revenue Process - Analytical Procedures - Other Considerations Regarding the Entity and Its Environment <p>(3) Inherent Risks in the Revenue Process</p> <p>(4) Control Activities for Credit Sales</p> <ul style="list-style-type: none"> - Example Transaction Flows – Sales Process - Identify What Can Go Wrong (WCGW) and Identify Key Controls – Credit Sales and Accounts Receivable <p>(5) Control Activities for Cash Receipts</p> <ul style="list-style-type: none"> - Example Transaction Flow – Cash Receipts - Identify WCGW and Identify Key Controls – Cash Receipts 	<p>11. Auditing the Revenue Process 11-1</p> <p>Nature of the Revenue Process 11-3</p> <p>Understanding the Entity and Its Environment 11-4</p> <p>Inherent Risks in the Revenue Process 11-9</p> <p>Control Activities for Credit Sales 11-12</p> <p>Control Activities for Cash Receipts 11-18</p>	
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	2	<p>12. Auditing the Purchasing and Payroll Process</p> <p>강의주제: 구매 과정과 임금 지급 과정에 대한 감사 강의목표: 기업의 구매활동 및 임금 지급과 관련된 여러 항목들에 대해 적용되는 감사 기법에 대해 공부한다.</p> <p>(1) Nature of Purchase Transactions and Balances (2) Understanding the Entity and Its Environment</p> <ul style="list-style-type: none"> - Understanding the Client's Purchasing Process - Analytical Procedures - Other Considerations Regarding the Entity and Its Environment <p>(3) Inherent Risks in the Purchasing Process (4) Control Activities for Purchases</p> <ul style="list-style-type: none"> - Example Transaction Flows – Credit Purchases - Identify What Can Go Wrong (WCGW) and Identify Key Controls – Purchases and Accounts Payable <p>(5) Control Activities for Cash Disbursements</p> <ul style="list-style-type: none"> - Example Transaction Flows – Cash Disbursements - Identify What Can Go Wrong (WCGW) and Identify Key Controls - Cash Disbursements 	<p>12. Auditing the Purchasing and Payroll Process 12-1</p> <p>Nature of Purchase Transactions and Balances 12-3</p> <p>Understanding the Entity and Its Environment 12-4</p> <p>Inherent Risks in the Purchasing Process 12-8</p> <p>Control Activities for Purchases 12-11</p> <p>Control Activities for Cash Disbursements 12-18</p>	
	3	<p>12. Auditing the Purchasing and Payroll Process</p> <p>(6) Evaluated Receipt Settlement (ERS)</p> <ul style="list-style-type: none"> - Initiating an ERS Transaction - Receiving Goods - Recording Payables - Electronic Payment - Internal Controls in an ERS System <p>(7) Control Activities for Purchase Adjustments and Purchasing Process Disclosures</p> <ul style="list-style-type: none"> - Purchase Returns and Allowances - Other Controls in the Purchasing Process <p>(8) Tests of Controls in the Purchasing Process and Audit Strategy</p> <ul style="list-style-type: none"> - Tests of Controls in the Purchasing Process - Fraud Risk Assessment - Audit Data Analytics as a Risk Management Procedure - The Risk of Material Misstatement and Audit Strategy 	<p>Evaluated Receipt Settlement (ERS) 12-21</p> <p>Control Activities for Purchase Adjustments and Purchasing Process Disclosures 12-24</p> <p>Tests of Controls in the Purchasing Process and Audit Strategy 12-26</p>	
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	2	<p>12. Auditing the Purchasing and Payroll Process</p> <p>(13) Inherent Risks Related to Payroll</p> <p>(14) Control Activities for Payroll</p> <ul style="list-style-type: none"> - Example Transaction Flows – Payroll - Identify What Can Go Wrong (WCGW) and Identify Key Controls – Payroll <p>(15) Tests of Controls in the Payroll Process and Audit Strategy</p> <ul style="list-style-type: none"> - Test of Controls for Payroll - Fraud Risk Assessment - Audit Data Analytics Used in Fraud Risk Assessment - The Risk of Material Misstatement and Audit Strategy <p>(16) Substantive Tests for the Payroll Process</p> <ul style="list-style-type: none"> - Initial Procedures - Substantive Analytical Procedures - Audit Data Analytics as a Substantive Test - Test Details of Transactions, Balances, and Disclosures 	<p>Inherent Risks Related to Payroll 12-37</p> <p>Control Activities for Payroll 12-38</p> <p>Tests of Controls in the Payroll Process and Audit Strategy 12-42</p> <p>Substantive Tests for the Payroll Process 12-45</p>	
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제 13 주	1	<p>13. Auditing Various Balance Sheet Accounts (and Related Income Statement Accounts)</p> <p>(2) 재무상태표 상의 재고 자산에 대한 감사</p> <ul style="list-style-type: none"> - Understanding the Flow of Transactions - Understanding the Entity and Its Environment - Understanding the Results of Analytical Procedures - Assessing Inherent Risk - Assessing Control Risk and Fraud Risk - Determining an Audit Strategy - Substantive Tests of Inventory 	<p>Auditing Inventory on the Balance Sheet 13-11</p>	
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	3	<p>13. Auditing Various Balance Sheet Accounts (and Related Income Statement Accounts)</p> <p>(4) 기업의 재무활동에 대한 감사</p> <ul style="list-style-type: none"> - Understanding the Flow of Transactions - Understanding the Entity and Its Environment - Understanding the Results of Analytical Procedures - Assessing Inherent Risk - Assessing Control Risk and Fraud Risk - Determining an Audit Strategy - Substantive Tests of Long-Term Debt - Substantive Tests of Stockholders' Equity 	Auditing Financing Activities 13-37	
제 14 주	1	<p>14. Completing the Audit</p> <p>강의주제: 회계감사의 완료 강의목표: 회계감사의 완료 시점에 발생하는 여러 사건들에 대한 감사인의 대응 방법에 대해 알아본다.</p> <p>(1) 우발사건으로 발생한 손실에 대한 감사 절차 (2) 감사 기간 이후 발생한 사건 (3) Engagement Wrap-Up</p> <ul style="list-style-type: none"> - Final Analytical Procedures - Final Evaluation of Audit Findings - Completion of Working Paper Review - Engagement Quality Review - Completion of Documentation <p>(4) 계속 기업의 가정 (5) Management Representation and Communication with Those Charged with Governance</p> <ul style="list-style-type: none"> - Management Representation Letter - Communication with Those Charger with Governance 	<p>14. Completing the Audit 14-1</p> <p>Audit Procedures for Loss Contingencies 14-3</p> <p>Subsequent Events 14-7</p> <p>Engagement Wrap-Up 14-10</p> <p>Going Concern 14-18</p> <p>Management Representation and Communication with Those Charged with Governance 14-21</p>	<p>과제물 제출: 회계감사 전반의 주요 개념과 감사 실무 기법에 대한 이해를 바탕으로 회계감사 시 발생하는 다양한 상황에 대해 대응할 수 있는 능력을 배양할 수 있는 과제의 제출</p>
	2	<p>15. Reporting on the Audit</p> <p>강의주제: 회계감사의 보고 강의목표: 회계감사 보고서 상의 감사의견의 종류와 이에 따른 감사보고서의 형식과 특징 및 보고서의 수정이 필요한 요건들에 대해 이해한다.</p> <p>(1) Standard Unmodified/Unqualified Audit Report (2) Additional Paragraph for the Standard Unmodified Report</p> <ul style="list-style-type: none"> - Going Concern Paragraph - Consistency of Financial Statements - Emphasis Added at Discretion of the Auditor <p>(3) Opinion Based in Part on the Report of Another Auditor (4) Modifying the Audit Opinion</p> <ul style="list-style-type: none"> - Departure from Applicable Financial Reporting Framework - Scope Limitation 	<p>15. Reporting on the Audit 15-1</p> <p>Standard Unmodified/Unqualified Audit Report 15-3</p> <p>Additional Paragraph for the Standard Unmodified Report 15-7</p> <p>Opinion Based in Part on the Report of Another Auditor 15-12</p> <p>Modifying the Audit Opinion 15-14</p>	
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<과제물 제출>

회계감사 전반의 주요 개념과 감사 실무 기법에 대한 이해를 바탕으로 회계감사 시 발생하는 다양한 상황에 대해 대응할 수 있는 능력을 배양할 수 있는 과제의 제출

<과제물 주제>

1. 주어진 다양한 Case 별 Auditor의 Decision-Making에 영향을 미칠 수 있는 Risk를 파악하는 종합적 Case Study를 요하는 과제
2. Auditor의 Audit Report의 작성 및 Opinion에 영향을 미칠 수 있는 각각의 Case를 분석하고 이에 따른 Opinion을 도출할 수 있는 종합 과제
3. Test of Control, Sampling, Analytical Procedure, Substantive Test 등 다양한 Auditing 기법과 관련된 Case를 통해 각각의 Case에서 Auditor가 행하여야 할 행동을 기술하는 과제의 제출