

## Course Description

### Title of Course: Audit 2

Instructor: Jung, Hyun-wook, US CPA

Classes: 48hours (the available period: 16 weeks)

Text:

*Audit 2, Supplemental Materials Prepared by CyberMBA, Inc.2006*

*Auditing Concepts and Method, Glas F. Carmichael, McGraw Hill, 1996*

*Wiley, CPA Examination Review, 2006, O. Ray Whittington Patrick R. Delaney, John Wiley and Sons Inc., Hoboken, New Jersey*

Objectives:

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

Estimation of Grade

1. N/A

Schedule

Week Subject

1	Substantive tests / Analytical Procedure /	Subject
2	Documentation / Substantive Audit program /	
3	Substantive audit program /	
4	Inquiry of a Lawyer / Representation letter / Subsequent Event /	
5	Standard Report / Revision of standard report /	
6	Supplementary Information / Departure from GAAP / Scope limitation / Summary of Audit opinion/	
7	Unaudited statement / Compilation Report / Review report / Special report /	
8	other report / Attestation engagement /	
9-16	Review	