

Course (KQ03323): (PERFORMANCE AUDITING)

1. General information

- Term: 7Credits: **Total credits 2 (Lecture: 2 – Practice: 0)**
- **Self-study: 6 credits**
- Credit hours for teaching and learning activities: 45 hrs
- Self-study: 90 hrs.
- Department conducting the course:
 - Department: Managerial Accounting and Auditing
 - Faculty: Accounting and Business Management
- Kind of the course:

Foundation <input type="checkbox"/>		Fundamental <input type="checkbox"/>		Option 1 <input type="checkbox"/>		Option 2 x	
Compulsory	Elective	Compulsory	Elective	Compulsory	Elective	Compulsory	Elective
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	x	<input type="checkbox"/>

- Prerequisite course(s): Audit Principle

2. Course objectives and expected learning outcomes

* *Course objectives:*

- Knowledge: The module provides learners with knowledge of some general knowledge about operational auditing; Basic issues in performance audit; Auditing process and methods; Formation of audit conclusions and reports.
- Skills: The module trains learners in effective teamwork skills to solve problems arising in operational audit situations.
- Attitude: The course forms for learners to have a law-abiding attitude and maintain professional ethics in the field of accounting and auditing; clear career orientation, entrepreneurial spirit and a sense of lifelong learning..

* *Course expected learning outcomes*

Notation	Course expected learning outcomes After successfully completing this course, students are able to	PLO performance criteria
Knowledge		
CELO_1	Checking and verifying information on the basis of application of current principles and regulations	2.1
CELO_2	Assessing the compliance with current accounting and auditing regimes	3.2
Skills		
CELO_3	Identifying actual problems in accounting and making decisions.	4.2
CELO_4	Evaluate real-world problems in economics and accounting and solve problems logically with critical and creative thinking	6.2
Attitude		
CELO_5	Maintaining professional code of ethics	9.2

3. Course description

Brief description of the course: This course consists of: General overview of performance auditing; Basic concepts in performance auditing; Auditing process and methods in performance auditing; Formation of conclusions and preparation of audit reports in performance auditing. Prerequisite course: Principles of Audit.

4. Teaching and learning & assessment methods

CLOs	CLO1	CLO2	CLO3	CLO4	CLO5
Teaching and learning					
Lecturing	x	x	x	x	x
Teaching through practical work	x	x		x	x
Case study		x	x		x
Progress Assessment					
Rubric 1. Attendance (10 %)					x
Rubric 2. Practical/Discussion (10 %)	x	x	x	x	x
Midterm exam (20%)	x	x	x		
Final exam (60 %)	x	x	x		

5. Student tasks

- Attendance: All students attending this session must attend 70% of the class periods, actively participate in discussions during class hours.
- Preparation for the lecture: All students attending this session must read reference books according to the contents of the syllabus before going to class.
- Exercises: All students attending this module must complete the final exercises of each chapter and additional practical exercises.
- Mid-term exam: All students must participate in midterm exams.
- Final exam: All students must participate in final exams.

6. Text books and references

* *Text Books/Lecture Notes:*

1. Lại Phương Thảo và Vũ Thị Hải (2020), Lectures on Performance Auditing (In Vietnamese: Bài giảng Kiểm toán hoạt động), Agricultural University Publishing House, Hà Nội
2. Ronell B. Raam, CGAP (2016), Performance Auditing: Measuring inputs, outputs, and outcomes. Nhà xuất bản The Internal Audit Foundation
3. Nguyễn Quang Quỳnh (2009), Performance Auditing Textbook (In Vietnamese: Giáo trình kiểm toán hoạt động) (Publishing House of National Economics University).

* *Additional references:*

1. P. T. D. Hong, D.Q.Giam, L. P. Thao (2022). Advantages and Disadvantages of Applying Forensic Accounting in the Developing Countries (DOI: 10.4018/978-1-7998-8754-6.ch004), IGI Global
2. Hội Kiểm toán viên hành nghề Việt Nam (VACPA), Sample Audit Program 2021 (In Vietnamese: *Chương trình kiểm toán mẫu 2021*)
3. Hội Kiểm toán viên hành nghề Việt Nam (VACPA), Ebook to update accounting and auditing knowledge (In Vietnamese: *Ebook cập nhật kiến thức kế toán kiểm toán*)
4. Ministry of Finance. (2013), 37 Vietnamese auditing standards applied January 1, 2014 (In Vietnamese: *37 chuẩn mực kiểm toán Việt nam áp dụng 1/1/2014*) Labor Publishing House, Hanoi.

* *Academic research results:*

I. Lại Phương Thảo, Nguyễn Thu Hiền, Vũ Thị Hải, Bùi Thị Mai Linh (2019). Applying the heat map: Inherent risk assessment potential in auditing. Journal of Finance & Accounting research (No 01 (5)-2019; p. 19-27

7. Course outline

Week	Content	Course expected learning outcomes
1	Chapter 1: The overview of performance auditing	
	A/ Main contents: Theories: (5hours) 1.1. Performance audit concept 1.2. Approaches in performance audit 1.3. Professional judgment in performance audit 1.4 Using experts in performance audit 1.5 Audit evidence in performance audit Discussion: (2hours) <i>Discuss some situations to apply the input - output model, identify audit evidence in performance audit?</i>	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (22hours) 1. Performance audit concept 2. Approaches in performance audit 3. Professional judgment in performance audit 4 Using experts in performance audit 5 Audit evidence in performance audit	
	Chapter 2: General issues in performance audit	
	A/ Main contents: Theories: (5hours) 2.1. Select audit topic 2.2 Get to know the entity being audited and determine the focus, objectives, and scope of performance audit 2.3 Audit criteria in performance audit Discussion: (2 hours) <i>Discuss the selection of audit topics, identify audit focus, objectives, scope and criteria for some specific situations.</i>	CLO1 CLO2 CLO3 CLO4 CLO5
	B/ Self-study contents: (22 hours) 1. Select audit topic 2 Get to know the entity being audited and determine the focus, objectives, and scope of performance audit 3 Audit criteria in performance audit	
	Chapter 3: Performance auditing process	
	A/ Main contents:	

	<p>Theories: (5hours)</p> <p>3.1. Performance auditing Process</p> <p>3.2. Performance auditing Methods</p> <p>Discussion: (2hours)</p> <p>Establish audit procedures and methods for the audit of poverty reduction projects carried out in 6 northern mountainous provinces of Vietnam</p>	<p>CLO1 CLO2 CLO3 CLO4 CLO5</p>
	<p>B/ Self-study contents: (23hours)</p> <p>1. Performance auditing Process</p> <p>2. Performance auditing Methods</p>	
<p><u>Chapter 4: Formation of performance audit conclusions and preparation of performance audit reports</u></p>		
	<p>A/ Main contents:</p> <p>Theories: (5hours)</p> <p>4.1. Formation of performance audit conclusions</p> <p>4.2. preparation of performance audit reports</p> <p>Discussion: (2hours)</p> <p>Formation of audit conclusions and audit report for the audit of the poverty reduction project carried out in 6 mountainous provinces in the North of Vietnam</p>	<p>CLO1 CLO2 CLO3 CLO4 CLO5</p>
	<p>B/ Self-study contents: (23 hours)</p> <p>1. Formation of performance audit conclusions</p> <p>2. preparation of performance audit reports</p>	