

TIFFIN

UNIVERSITY

ACC404 Auditing

(3 credit hours)

Syllabus

Course Description

Presents a basic overall framework of auditing and assurance services including both conceptual and procedural matters. Discusses ethical concepts of the accounting profession.

Course Learning Outcomes (CLOs)

By the end of this course, the student will be able to do the following:

1. Examine the role of the outside auditor.
2. Identify the standards of auditing.
3. Apply auditing to business processes
4. Analyze the auditor's reporting responsibilities
5. Identify the issues affecting the auditing environment

Course Topics

- Auditing and Assurance Services introduction
- Basic Auditing Concepts: Materiality, Audit Risk, and Evidence
- Planning the Audit and Understanding Internal Control
- Statistical Tools for Auditing
- Auditing Accounting Applications and Related Accounts
- Completing the Audit and Reporting Responsibilities
- Professional Responsibilities
- Assurance, Attestation, and Other Forms of Services

Course Prerequisites/Corequisites

ACC403

Required Textbook(s) and Resources

These are the materials you will need for the course:

- Messier, W. F., Jr., Glover, S. M., & Prawitt, D. F. (2019). Auditing & Assurance Services: A Systematic Approach (11th ed.). Irwin/McGraw-Hill with McGraw Hill's Connect Homework Manager, ISBN: 1260248577.

An electronic version of the above textbook is included with your course fees. A printed copy of the textbook may be available at a discounted rate from the bookstore.

Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements. Where applicable, Tiffin University has obtained permission to use copyrighted material.

Minimum Student Technology Requirements

In order to have a quality learning experience in your online courses, the University requires that your primary computer (the computer used to access course materials and on which you will be required to install course-specific software) meets or exceeds certain specifications. Click on the following link to view the specifications:

- [PC Recommendations](#)

Time Management

Time management is an important part of academic success. Please refer to the approximate (average) times noted below for readings and assignments to help plan your time accordingly.

Course Content

Please refer to individual activities for assessment guidelines.

WEEK 1

Course Topics	Auditing and assurance services introduction		
Read/Review			Approx. Time
Lectures, and Other Resources	Chapters 1, 2, 3 Lectures 1, 2, 3 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		4.5 hrs. 1.5 hrs.
Activity Type	Course Learning Outcomes	Due	Approx. Time

Set up a Connect Account	CLO(s): n/a	Monday	.5 hrs.
Chapter 1 LearnSmart (in Connect lab)	CLO(s): 1, 2	Wednesday	1 hr.
Chapter 2 LearnSmart (in Connect lab)	CLO(s): 1, 2	Wednesday	1 hr.
Chapter 3 LearnSmart (in Connect lab)	CLO(s): 1, 2	Wednesday	1 hr.
Homework (in Connect lab)	CLO(s): 1, 2	Saturday	6 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2	Sunday	4 hrs.
Final Project Overview: PowerPoint Presentation	CLO(s): 1, 2, 3, 4, 5	Week 7	1 hr.

Course Topics	Auditing and assurance services introduction
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Approximate Weekly Time on Task (includes resources and activities)	20.5 hrs.
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WEEK 2

Course Topics	Basic auditing concepts: Materiality, audit risk, and evidence
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Read/Review	Approx. Time
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Lectures, and Other Resources	Chapters 4, 5, 6 Lectures 1, 2, 3 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.	4.5 hrs. 1.5 hrs.
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Activity Type	Course Learning Outcomes	Due	Approx. Time
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Chapter 4 LearnSmart (in Connect lab)	CLO(s): 1, 2	Wednesday	1 hr.
Chapter 5 LearnSmart (in Connect lab)	CLO(s): 1, 2	Wednesday	1 hr.
Chapter 6 LearnSmart (in Connect lab)	CLO(s): 1, 2	Wednesday	1 hr.
Homework (in Connect lab)	CLO(s): 1, 2	Saturday	6 hrs.
Quiz (in Connect lab)	CLO(s): 1, 2	Sunday	4 hrs.

Approximate Weekly Time on Task (includes resources and activities)	19.0 hrs.
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WEEK 3

Course Topics	Planning the audit and understanding internal control Statistical tools for auditing Auditing accounting applications and related accounts
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Read/Review	Approx. Time
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Lectures, and Other Resources	Chapters 7, 8, 9 Lectures 1, 2, 3 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.	4.5 hrs. 1.5 hrs.	
Activity Type	Course Learning Outcomes	Due	Approx. Time
Chapter 7 LearnSmart (in Connect lab)	CLO(s): 2, 3	Wednesday	1.5 hrs.
Chapter 8 LearnSmart (in Connect lab)	CLO(s): 2, 3	Wednesday	1.5 hrs.
Chapter 9 LearnSmart (in Connect lab)	CLO(s): 2, 3	Wednesday	1.5 hrs.
Homework (in Connect lab)	CLO(s): 2, 3	Saturday	6 hrs.
Course Topics	Planning the audit and understanding internal control Statistical tools for auditing Auditing accounting applications and related accounts		
Quiz (in Connect lab)	CLO(s): 2, 3	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			20.5 hrs.

WEEK 4

Course Topics	Auditing accounting applications and related accounts		
Read/Review			Approx. Time
Lectures, and Other Resources	Chapters 10, 11, 12 Lectures 1, 2, 3 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.	4.5 hrs. 1.5 hrs.	
Activity Type	Course Learning Outcomes	Due	Approx. Time
Chapter 10 LearnSmart (in Connect lab)	CLO(s): 3	Wednesday	1.5 hrs.
Chapter 11 LearnSmart (in Connect lab)	CLO(s): 3	Wednesday	1.5 hrs.
Chapter 12 LearnSmart (in Connect lab)	CLO(s): 3	Wednesday	1.5 hrs.
Homework (in Connect lab)	CLO(s): 3	Saturday	6 hrs.
Quiz (in Connect lab)	CLO(s): 3	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			20.5 hrs.

WEEK 5

Course Topics	Completing the audit and reporting responsibilities		
Read/Review			Approx. Time
Lectures, and Other Resources	Chapters 16, 17, 18 Lectures 1, 2, 3 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		4.5 hrs. 1.5 hrs.
Activity Type	Course Learning Outcomes	Due	Approx. Time
Chapter 16 LearnSmart (in Connect lab)	CLO(s): 3, 4	Wednesday	1.5 hrs.
Course Topics	Completing the audit and reporting responsibilities		
Chapter 17 LearnSmart (in Connect lab)	CLO(s): 3, 4	Wednesday	1.5 hrs.
Chapter 18 LearnSmart (in Connect lab)	CLO(s): 3, 4	Wednesday	1.5 hrs.
Homework (in Connect lab)	CLO(s): 3, 4	Saturday	6 hrs.
Quiz (in Connect lab)	CLO(s): 3, 4	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			20.5 hrs.

WEEK 6

Course Topics	Professional Responsibilities Assurance, Attestation, and Other Forms of Services		
Read/Review			Approx. Time
Lectures, and Other Resources	Chapters 19, 20, 21 Lectures 1, 2, 3 Some lectures/activities may contain additional resources. See individual lectures/activities for those requirements.		4.5 hrs. 1.5 hrs.
Activity Type	Course Learning Outcomes	Due	Approx. Time

Chapter 19 LearnSmart (in Connect lab)	CLO(s): 4, 5	Wednesday	1.5 hrs.
Chapter 20 LearnSmart (in Connect lab)	CLO(s): 4, 5	Wednesday	1.5 hrs.
Chapter 21 LearnSmart (in Connect lab)	CLO(s): 4, 5	Wednesday	1.5 hrs.
Homework (in Connect lab)	CLO(s): 4, 5	Saturday	6 hrs.
Quiz (in Connect lab)	CLO(s): 4, 5	Sunday	4 hrs.
Approximate Weekly Time on Task (includes resources and activities)			20.5 hrs.

WEEK 7

Course Topics	All Chapters All lectures		
Read/Review			Approx. Time
Lectures, and Other Resources	All Course Material		n/a
Activity Type		Course Learning Outcomes	Due
Course Topics	All Chapters All lectures		
Final Project: PowerPoint Presentation	CLO(s): 1, 2, 3, 4, 5	Sunday	10 hrs. 10 hrs.
Final Exam (in Connect lab)	CLO(s): 1, 2, 3, 4, 5	Sunday	hrs.
Approximate Weekly Time on Task (includes resources and activities)			20.0 hrs.
Approximate Time on Task for Entire Course			141.5 hrs.

Grading Structure

Activity	Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Total
LearnSmart	10	10	10	10	10	10		60
LearnSmart	10	10	10	10	10	10		60
LearnSmart	10	10	10	10	10	10		60
Homework	30	30	30	30	30	30		180

Quiz	30	30	30	30	30	30		180
PowerPoint Presentation							50	50
Final Exam							50	50
Total	90	90	90	90	90	90	100	640

Activity Categories	Percentage of Total Points
LearnSmart	28%
Quizzes (in Connect lab)	28%
Homework (in Connect lab)	28%
Power Point Presentation	8%
Final Exam (in Connect lab)	8%
Total	100%

Grading Scale	
Grade	Percentage
A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	<60%

Please see the Course Policies document for grade appeal information.

Course Policies and University Services

Course Policies

Additional requirements for the course can be found in the Course Policies document. Please read the document and familiarize yourself with those policies to guide you through the course.

FERPA

The Family Educational Rights and Privacy Act (FERPA) protects student information. Other than directory information, such as name, address, phone number, etc., you must give consent for individuals to access your educational record, including grades, transcripts, and behavior reports (unless you are under the age of 18). You have the right to review your educational records at any time. For more details, see the Student Handbook.

Office of Disability Services

Please refer to the Quick Links in the Course Home section of Moodle for contact information to coordinate reasonable accommodations for students with documented disabilities.

Veterans

Please refer to your Moodle Home page for services for veterans, service members, and their families.

Moodle and Non-Moodle Technical Support

For Moodle Support (24/7) email moodlesupport@tiffin.edu or call 855-664-1200. For nonMoodle Tech Support, call the number above (or 3430, option 2 on campus) or submit an Online Support Ticket at: <https://www.tiffin.edu/its/help>.

This syllabus is subject to change at the discretion of the University.