

#### Contact Information

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#### **Course Description**

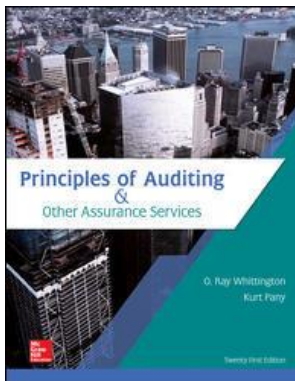
This course provides an in-depth study of the role of attest function and the necessary steps required in accordance with regulatory authoritative bodies. Areas covered include the initial engagement with the client, fieldwork/documentation standards, and communication/reporting standards. Professional ethics and legal liability are also examined. Career paths in auditing will be explored.

#### **Course Objectives/Learning Outcomes**

- Describe the purpose of the audit report and the communication it provides to the client and 3<sup>rd</sup> parties
- Describe the roles of the Public Accounting Oversight Board and the Securities & Exchange Commission in regard to setting auditing standards
- Describe the different types of opinions provided by the auditor within the audit report
- Identify the major auditing standards and describe the importance of each
- Describe the types of positions available as an external (public) and internal auditor
- Describe the code of ethics and its purpose

#### **Course Text (optional) and Access Card (required)**

#### **Principles of Auditing and Other Assurance Services, 21st Edition**



Ray Whittington, Kurt Pany  
21<sup>st</sup> Edition  
Copyright: 2018  
McGraw-Hill Publishers

Connect Access Card  
ISBN: 9781260118919

#### **Coursework Requirements and Assessment**

This course is presented via electronic Canvas. A stable connection to the Internet is required. Purchasing access to the publisher's integrated website "Connect" includes an electronic copy of the

text; a hardcopy of the text is optional. The coursework is broken down into learning modules that include chapter text readings, on-line articles and/or videos, practicing with on-line publisher study aids and Excel templates.

Coursework is to be completed in accordance with the Course Outline. Failure to submit work in accordance with the Course Outline may result in reduced credit or no credit. Following is a description of points for each category:

Description	Blackboard Section Location	Percent
Discussion Question Posts	Discussion Board	15%
Chapter Assignments	Learning Modules	75%
Final Assessment	Learning Modules	10%
Total		100%

### Discussion Board Posts

Discussion board posts include interaction with members of your class and instructor. If you have a question regarding coursework that is to be submitted, utilizing the Discussion Board to ask your question is helpful for other class members and enhances everyone’s learning process.

### Module Assignments

Problems and/or assignments are submitted in Canvas may be multiple choice, short answer and/or calculation-based. Certain assignments may include working with Microsoft Excel templates. While a basic knowledge of Excel is recommended, links to no-cost Excel video training videos are provided within the course.

### Final Assessment

This multiple choice assessment covers the material studied over the semester. The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
B	83-86	C-	70-72		

### Extended Time (“ET”) Policy

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor prior to the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor.

### Honor Code

Students must abide by the MBC Honor System for all submitted coursework.