



## Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

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**Semester:** Spring  
**Course Prefix:** ACC  
**Course Title:** Auditing

**Year:** 2025  
**Course and Section #:** 4110-002  
**Credits:** 3

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### ***Course Description***

Provides an introduction to independent audits of financial statements in accordance with generally accepted auditing standards, the environment in which audits are performed, and professional ethics. Includes basic audit concepts and procedures related to planning, testing internal controls, investigating reported financial results of business process cycles, and required auditor communications.

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### ***Course Attributes***

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

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### ***Instructor Information***

**Instructor Name:** Josh Cieslewicz

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### ***Student Learning Outcomes***

- 1 Define auditing decisions within the framework of generally accepted auditing standards.
  - 2 Apply auditing procedures and judgments to a wide variety of business processes.
  - 3 Identify the critical need for integrity in the practice of auditing.
  - 4 Describe the AICPA Code of Professional Conduct which provides an ethical guide to the practice of accounting and auditing.
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### ***Course Materials and Texts***

*Auditing & Assurance Services*, Messier/Glover/Prawitt

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### ***Course Requirements***

**Course Assignments, Assessments, and Grading Policy**

**Class Participation and Professionalism** - Attendance is necessary but not necessarily sufficient to earn these points. You must also participate and be professional in your interactions with others in the class.

**Reading and Concept Practice** – Chapter reading assignments should be read carefully. Concept Practice assignments are designed to help you further process and understand what you read. The students who do the best in the course take notes as they read, then review their notes before doing the Concept Practice assignments, Practice Quizzes, and Quizzes. Based on their experiences with these online assignments, they then come to class and ask questions.

**Key Term Quizzes** - Auditing uses terms you are familiar with, but in very different ways than the terms are commonly used. You must become familiar with the vocabulary of auditing to be able to understand auditing. These assignments are crucial to building your vocabulary. True to auditing, you must be precise in your answers.

**Practice Quizzes** - Practice quizzes are low-stakes opportunities to get used to taking quizzes. You can retake them. If you use these as practice and challenge yourself, you should become used to the format and nature of quiz and exam questions.

**Quizzes** - Timed lesson quizzes will be given. Quizzes are to be completed alone. They are not group projects. Working together on quizzes, sharing quiz questions and answers, or looking up answers online is cheating and will result in a reduced or failing grade for the course. Your textbook and study notes may be used. It is advised that the appropriate chapter be read, studied, and that the related homework described above be completed prior to attempting each quiz. If you treat quizzes like mini exams and not as assignments that you mindlessly search the answers for, you will be more prepared for exams. If I see 100% on all your quizzes and then you do very poorly on an exam, I may challenge you to readjust your approach to taking quizzes.

**Applied Auditing Case** - In class throughout the semester, we will work on a case. It is an opportunity to apply major concepts from the class and increase your practical understanding of what an audit is. Advanced preparation is required and participation with your team is mandatory to earn these points. If you just show up to class not having prepared, or if you are not actively involved with your team in completing the case, you will not earn these points.

**Community Interaction & Engagement Assignments** - You will identify a professional with public accounting auditing experience to interview. You will then report back to your team on major take-aways from your interactions with the professional. This assignment is meant to help you further understand what it is like to audit, as well as to gain perspective on ethical aspects of auditing. There will also be another assignment (or assignments) geared towards exploring auditing issues in the press and interacting with the accounting profession.

**Other Assignments** - This category of assignments allows for emphasis of course topics. The number of assignments and points allocated to this category of assignments may change semester to semester.

**Assessments (Exams 1&2):** No books, notes, or communicating will be allowed during the examinations. Dates of each examination are not expected to change but if a change becomes necessary, the change will be announced.

The following grading standards will be used in this class:

Grading Scale	
Grade	Percent
A	93-100
A-	90-92
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76
C-	70-72
D+	67-69
D	63-66
D-	60-62
E	0-59

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**Required or Recommended Reading Assignments**

All required readings use chapters from the course text that align with the class topics below.

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## **General Description of the Subject Matter of Each Lecture or Discussion**

Chapter 1: Introduction to Assurance and Financial Statement Auditing

Chapter 2: The Financial Statement Auditing Environment

Chapter 3: Audit Planning, Types of Audit Procedures, and Materiality

Chapter 4: Risk Assessment

Chapter 5: Evidence and Documentation

Chapter 6: Internal Control in a Financial Statement Audit

Chapter 7: Auditing Internal Control over Financial Reporting

Chapter 8: Audit Sampling and Statistical Analysis

Chapter 10: Auditing the Revenue Process

Chapter 11: Auditing the Purchasing Process

Chapter 17: Completing the Audit Engagement

Chapter 18: Reports on Audited Financial Statements

Chapter 19: Professional Conduct, Independence, and Quality Management

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## ***Required Course Syllabus Statements***

### **Generative AI**

Using AI programs including but not limited to ChatGPT and representing the work as your own is considered academic dishonesty for this class unless it is specifically stated as being acceptable for an assignment. Looking for solutions on so-called homework helpers is likewise considered academic dishonesty for this class. Failure to adhere to Academic Honesty policies can have serious consequences, including failing the course, suspension, or even expulsion from the university. Again, if you have any doubt about the appropriateness of an activity, before taking action consult with me.

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### **Using Remote Testing Software**

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

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## ***Required University Syllabus Statements***

### **Accommodations/Students with Disabilities**

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](#) at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu) or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at [DHHservices@uvu.edu](mailto:DHHservices@uvu.edu)

DHH is located on the Orem Campus in BA 112.

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### **Academic Integrity**

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

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### **Equity and Title IX**

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – [TitleIX@uvu.edu](mailto:TitleIX@uvu.edu) – 800 W University Pkwy, Orem, 84058, Suite BA 203.

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### **Religious Accommodation**

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at [accessibilityservices@uvu.edu](mailto:accessibilityservices@uvu.edu). If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.