



Master Course Syllabus

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

Semester: Spring

Year: 2025

Course Prefix: *Click here to enter text.*

Course and Section #: Acc 6510-001

Course Title: Financial Auditing

Credits: 3

Course Description

Click here to enter text.

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.*

Instructor Information

Instructor Name: Marty D. Van Wagoner

Student Learning Outcomes

Upon successfully completing this course, students should be able to:

1. Conduct practical auditing research and procedures using applicable AICPA standards.
 2. Develop and apply critical thinking skills through the use of research-based cases and performance of audit procedures and documentation.
 3. Identify and critique auditing issues currently going through the standard-setting process.
 4. Demonstrate good written and oral communications skills in group and individual cases, research assignments and presentations.
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Course Materials and Texts

The primary etextbook and related materials for this course is Cengage's *Auditing: A Risk-based Approach* by Zehms, Gramling, Rittenberg, 12th edition. On a very limited basis, we will also use Cengage's *Business and Professional Ethics* by Brooks and Dunn (there is no additional cost for the use of this etextbook). In addition, we will use Canvas extensively this semester and that is where I will post course files. We

will also use a variety of online research resources

Course Requirements

Course Assignments, Assessments, and Grading Policy

In order to become effective auditors, it will be very helpful to become familiar with auditing standards. To do that, we'll spend time most class periods in the professional standards for auditing (AU-C). Most class periods, we'll spend time reviewing the AU-C(s) that are applicable to the portion of the audit we'll be discussing. This should also help with the Becker review information you'll be studying. As we go through these areas, there will be individual case write-ups you'll need to do, group presentations, and assignments to complete, in order to earn your final grade.

Becker CPA Exam Prep Materials: A portion of this class is meant to help you prepare to take the Audit section of the CPA exam. In order to accomplish that, we have arranged access to the Becker Audit section. You will be given three homework assignments to practice for the exam, and have two practice exams scheduled. In addition, I highly recommend that you put in additional practice time in Becker to prepare for the audit portion of the CPA exam.

Resources: In addition to the eTextbooks and related materials, the following resources will be used:

Statements on Auditing Standards:

<https://us.aicpa.org/research/standards/auditattest/clarifiedsas>

Statements on Standards for Review and Accounting Services:

<https://us.aicpa.org/research/standards/compilationreview.html>

Statements on Standards for Attest Engagements:

<https://us.aicpa.org/research/standards/auditattest/ssae>

Participation: Given the nature of this course, most of the benefit from the internal audit and the cases comes from participating in the discussion and the activities with your group. Therefore, a significant portion of your grade will be based on participation.

Grading: Following points will be earned for each activity:

Cengage Chapter Quizzes (15 @ 10 pts, drop lowest score)	140
Presentations (three @ 20 pts – Ethics, Planning, and Final to “Board”)	60
Becker (three homework @ 20 pts, two practice exams @ 25 pts)	110
Peer evaluations	20
Assignments listed in Canvas (eight @ 10 pts, drop lowest score)	<u>70</u>
Total	400

The following percentage table will be used to assign letter grades:

93% and above	A	76.0-79.9%	C+
90.0-92.9%	A-	73.0-75.9%	C
86.0-89.9%	B+	70.0-72.9%	C-
83.0-85.9%	B	60.0-69.9%	D
80.0-82.9%	B-	Below 60%	E

Required or Recommended Reading Assignments

See above and Canvas home page

General Description of the Subject Matter of Each Lecture or Discussion

Date	Topic
Jan 09	Overview, Intros, Becker overview, audit risk model, "client" selection
Jan 16	Code of Professional Conduct and other similar standards, light ethics cases
Jan 23	Group presentations on big ethics cases
Jan 30	Pre-planning and planning
Feb 06	Planning, including internal controls
Feb 13	Group presentations on planning; Sampling and analysis
Feb 20	Becker assignments - midterm exam due - no class today
Feb 27	Auditing assets
Mar 06	Auditing liabilities
Mar 13	Spring Break
Mar 20	Auditing equity and the income statement
Mar 27	Completion and reporting
Apr 03	Group presentations - Final Report to Board of Directors
Apr 10	Other governance - PCAOB, Yellow Book, Single Audit
Apr 17	Other Services - SSARS, SSAEs
Apr 29	Becker assignments - final exam due

Required Course Syllabus Statements

Generative AI

This course requires you to complete assignments that assess your understanding and application of the material. You are expected to do your own work, and the use of artificial intelligence (AI) tools, such as chatbots, text generators, paraphrasers, summarizers, or solvers, is strictly prohibited for any part of your assignments. Using these tools will be considered academic dishonesty and will be handled according to the university's policy. If you have questions about acceptable use of AI tools, please consult the instructor before submitting your work

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.

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 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

DHH is located on the Orem Campus in BA 112.

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](#).

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 – 800 W University Pkwy, Orem, 84058, Suite BA 203.

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. 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.