

Huron Brief Course Outlines

Fall/Winter 2023-2024

Course Title: Introduction to Auditing

Course Number and Section

MOS

3363A - 550

Instructor Name(s): Muhammad Shuja

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Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL is the official and authoritative source of information for the course.

Course Description:

This course discusses the role of the auditor and provides a framework for conducting audits and related assurance engagements. The primary emphasis of the course is on the auditor's decision-making process and the nature and amount of audit evidence needed to render an opinion on the fairness of an organization's financial statements.

Learning Outcomes:

- Understand Canadian Auditing Standards
- Understand the role of professional judgment in the execution of an audit
- Develop the foundations of professional judgment prior to joining a CPA/CA firm
- Learn how auditors communicate to their clients and the general public
- Learn how auditors go about conducting assurance engagements
- Learn how to plan and perform an audit, and draw conclusion from audit evidence gathered.
- Contemplate the role of ethical standards in conduct of audits & assurance engagements

Textbooks and Course Materials:

1. Auditing - An International Approach; Smieliauskas, Bewley, Kwan, Cogliano and Barrette; Eighth Edition; McGraw Hill
2. CICPA Handbook: Most recent edition of both Accounting and Assurance Handbooks [Part I & Part II] Handbooks are available online in Western Libraries. For details contact Western Libraries.

Methods of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Midterm	October 23, 2023	35%
Quiz	November 13, 2023	15%
Participation		15%

Assignment	Due Date mm/dd/yy	Weight - %
Final Exam	TBD	35%

In solidarity with the Anishinaabe, Haudenosaunee, Lūnaapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.