

Brief Course Outline

Course Title: Introduction to Auditing

Course Number and Section:

MOS

3363A 550

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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
- Contemplate the role of ethical standards in conduct of audits & assurance engagements
- Understand the role of professional judgment in planning and 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.
- Clearly understand difference among audit, review and compilation engagements.

Textbooks and Course Materials:

1. Auditing and Assurance Services, - A systematic Approach; Messier, Glover, Pravitt, Paisley and Springate; Fourth Canadian Edition; McGraw Hill (Required)
Students need to purchase Fourth Edition. Older edition will not be sufficient.
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.
https://bookstore.uwo.ca/textbook-search?campus=HC&term=W2025A&courses%5B0%5D=550_HC/MOS3363A

Methods Of Evaluation:

Assignment	Due Date mm/dd/yy	Weight - %
Participation		15%
Quiz	TBD	15%
Midterm Exan	TBD	35%
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.

Sunday, August 17, 2025