

Brief Course Outline

Course Title:	Introduction to Auditing	
Course Number and Section	MOS	3363A 550
Instructor Name(s):	Patricia Farrell	
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Disclaimer: Information in the brief course outline is subject to change. The syllabus posted on OWL Brightspace 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: one outcome per entry

- 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:

Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan, Joanne C. Jones, and Bartosz M. Amerski. (2024), Auditing: The Art and Science of Assurance Engagements, Sixteenth Canadian Edition, Pearson.

NOTE: You do not need to purchase MyLab as it is not used in this course or MOS4463B.

180- day eBook Price \$71.99
Perpetual eBook Price \$101.99

Perpetual eBook with MyLab Price \$106.99

Both e-book and text cover both MOS3363A & NEW Advanced Auditing MOS4463B materials. Students planning to take MOS4463B will need to purchase the perpetual license as the 180-day rental will not cover both courses.

Students may purchase the eBook or Print editions per the Pearson website or through the bookstore. Please do not purchase older editions as they are not suitable.

Methods of Evaluation: one assignment per entry

Assignment	Due Date mm/dd/yy	Weight - %
Midterm exam		30%
Quiz		15%
Assignments		15%
Final exam		40%

Wednesday, August 19, 2026

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For Textbooks and Course Materials (below), you are required to include the cost of each textbook or other learning material.

Note whether there are any restrictions that would prevent a student from using a second-hand copy. Here is some suggested text:

- Required textbook: [author, title, edition, publisher, date]. Cost: [insert amount].
 - Or include the weblink of the textbook’s publisher site that includes the cost information.
- Students need to purchase this edition. Second-hand or older editions will not be sufficient.
- OR Students are welcome to purchase second-hand or earlier editions of this textbook.
- This course has an optional field trip that costs [insert amount].
- This course has a required field component that costs [insert amount].

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