

ACCT 4808 - Auditing

Fall 2026 Syllabus, Section 02, CRN 43706,

Credit hours: 3

Instructor

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Public Instructor Information

Instructor Title: Assistant Professor

Instructor Professional Qualifications: PhD, (Accounting, The University of Scranton, 2022), CPA, CVA, CGMA

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Course Description

4808. Auditing. A study of the theory and practice of auditing. Topics include auditor responsibilities, internal control over financial reporting, professional standards, and the audit opinion formulation process. Students analyze actual business fraud cases. Prereq.: ACCT 3709 (C or better), 2.5 GPA. 3 s.h.

Course Readings

Group	Title	Author	ISBN
Required	Auditing & Assurance Services: A Systematic Approach		

Authors: Messier, Glover, Prawitt & Christensen

The course readings are subject to change in the event of extenuating circumstances, research developments, current events, and/or to ensure better learning.

Schedule of Topics and Assignments

Week of	Reading(s)	Proposed Topic	Due/To Prepare for Class
10/19	Get Access to Connect and e-book / Textbook Chapter 1 - (MLO 1, 2 and 3) Fraud Cases from the Contemporary Auditing text which are provided for you (actual book not required) (CLOs 4-6) Ethical Leadership Certification Program (CLOs 1, 5)	Introductions / Review Syllabus Module 1: An Introduction to Financial Statement Auditing Objectives MLO 1 – Explain the value of studying auditing and the differences between it and studying accounting (CLO 1) MLO 2 – Describe the basic definition and elements of a financial statement audit (CLO 1) MLO 3 – Describe the financial statement auditing process and the phases in which an audit is carried out (CLO 2)	Get Access to Connect / Discussion Introductions and Professional Situation - (MLO 1-3) Assignment SmartBook Assignment - (MLO 1-3)#Fraud Case and Team Selection Task (CLOs 4-6) Students should select a partner and case for the Fraud Case Presentations (done in groups of two). Ethical Leadership Certification Account set up (CLO 1, 5). Students should set up an account so that they can begin the Ethical Leadership Certification Program. Assigned by not due until end of semester. CPA Review Assignment (due in week 7 / Module 7) Interview an Auditor (due in week 7 / Module 7)



10/26	Textbook Chapter 2 - (MLO 1-4) Other Resources Ethical Leadership Certification Program (MLO 5) (CLO 1, 5) Ethics in Action Video Competition (MLO 5) (CLOs 5-6)	Module 2: The Financial Statement Auditing Environment Objectives MLO 1 – Explain the significant changes that have taken place in the auditing profession over the past 25 years (CLO 1) MLO 2 – Compare the responsibilities of management and the auditor's as it relates to financial statements, detecting errors, fraud, and illegal acts (CLO 2) MLO 3 – Describe how an audit is shaped by the auditee's business, industry, and economic environment (CLO 2) MLO4 - Describe the essential components and processes characteristic of most business entities (CLO 2) MLO 5 - Practice essential and valued professional auditing ethical behavior and strategies, which are governed by a Code of Professional Conduct (CLO 5).	Assignments SmartBook Assignment - (MLO s1-4) #Module 1 in the Ethical Leadership certificate program id sue this week (CLO 1, 5) Select an ethical dilemma or related idea for the Ethics In Action Video Competition Brainstorming (CLOs 5-6) Quiz (MLO 1-5) and previous modules
11/2	Textbook Chapter 3 - (MLO 1-4) Other Resources Fraud Cases from the Contemporary Auditing text which are provided for you (actual book not required) (CLOs 4-6) Ethical Leadership Certification Program (CLO 1, 5) Ethics in Action Video Competition (CLOs 5-6) Professor created Materiality Workpaper Video (MLO 4)	Module 3: Audit Planning, Types of Audit Tests, and Materiality Objectives Explain the auditor's requirements for client acceptance and continuation (CLO 2) Explain the steps required for preliminary engagement activities and steps in planning the auditing engagement (CLO 2) Assess the work of internal auditors and explain how they can assist in the audit (CLO 1 and 2) Explain the concept of materiality and be able to apply the steps within an example. (CLO 2)	Assignment SmartBook Assignment Chapter 3 - (MLOs 1-4) #Submit the PPT presentation piece that includes the case recap for the case they selected from the Contemporary Auditing Book. (Probably the first 8-10 slides or so.) They do not need to turn in the answers yet to the case questions that are located at the end of each case. (CLOs 4-6) Complete Module 2 in the Ethical Leadership Certificate Program. (CLO 1, 5) Provide a skit/draft of the narrative for the for the ethical dilemmas for the Ethics In Action Video Competition (CLOs 5-6) Complete the Financial Statement Materiality Worksheet CX-2.1
11/9	Textbook Chapter 4 - (MLO 1-4) Other Resources Fraud Cases from the Contemporary Auditing text which are provided for you (actual book not required) (CLOs 4-6) Ethical Leadership Certification Program (CLO 1, 5) Ethics in Action Video Competition (CLOs 5-6)	Module 4: Risk Assessment Objectives Explain the concept of audit risk and the auditor's risk assessment process (CLO 4) Demonstrate how to use the audit risk model (CLO 4) Explain how the auditor assesses the risk of material misstatement (RMM) (CLO 4) Explain the fraud risk assessment process (CLO 4)	Assignments SmartBook Assignment Chapter 4 - (MLO s1-4) #Submit the PPT presentation in its entirety to include both the case recap for the fraud case selected from the Contemporary Auditing Book as well as the answers to the questions located at the end of each case. (CLOs 4-6) I would also like them to complete Module 3 in the Ethical Leadership certificate program. (CLO 1, 5) Provide a recorded video of the student and any other individuals of their choosing (should consent to being on YouTube and being entered into the competition) demonstrating the ethical dilemma they picked for the Ethics In Action Video Competition (CLOs 5-6) Effective Interviewing and Risk Identification Exercises (CLO 4)



11/16	Textbook Chapter 5 - (MLO 1-4) Other Resources Fraud Cases from the Contemporary Auditing text which are provided for you (actual book not required) (CLOs 4-6) Ethical Leadership Certification Program (CLO 1, 5) Ethics in Action Video Competition (CLOs 5-6)	Module 5: Evidence and Documentation Objectives Explain the management assertions (CLO 3) Discuss the concepts of the audit evidence and explain the procedures for obtaining audit evidence (CLO 3) Explain the content, types, organization, ownership and purpose of audit documentation (CLO 1) Explain the types of analytical procedures and when to apply them (CLO 1)	Assignment SmartBook Assignment Chapter 5 - (MLO s1-4)#Record the Fraud Case PPT presentation in its entirety and post it so that other students can watch it and provide feedback (CLOs 4-6) Complete Module 4 in the Ethical Leadership Certificate Program. (CLO 1, 5) View and vote for your favorite Ethics in Action video (you cannot vote for your own) (CLOs 5-6) Quiz (MLO 1-4) and previous modules
11/23	Textbook Chapter 6 - (MLO 1-3) Other Resources Fraud Cases from the Contemporary Auditing text which are provided for you (actual book not required) (CLOs 4-6) Ethical Leadership Certification Program (CLO 1, 5)	Module 6: Internal Control in a Financial Statement Audit Objectives Summarize the importance of the system of internal control to management and auditors (CLO 2) Explain when controls may be relevant to the audit and then how to plan an audit strategy based on assessments and decisions about internal control. (CLO 2) Discuss how to assess the level of control risk (CLO 2)	Assignment SmartBook Assignment Chapter 6 - (MLO s1-3)#Pick at least two fraud case presentations (not your own) to watch and provide feedback. (CLOs 4-6) Complete Module 5 and 6 in the Ethical Leadership Certificate Program. (CLO 1, 5) Complete the Personal Internal Controls (MLO 1,2)
11/30	Textbook Chapter 7 - (MLO 1-4) Other Resources Ethical Leadership Certification Program (CLO 1, 5)	Module 7: Auditing Internal Control over Financial Reporting Objectives Explain managements responsibilities for reporting on internal control under section 404 of the Sarbanes-Oxley Act (what changed post-SOX) (CLO 2) Describe the auditor's responsibilities for reporting on internal control under section 404 of the Sarbanes-Oxley Act (what changed post-SOX) (CLO 2) Explain the differences between a control deficiency, a significant deficiency, and a material weakness (CLO 2) Explain how to test the design and operating effectiveness of the control (CLO 2)	Discussion Assignment SmartBook Assignment Chapter 7 - (MLO 1-4)#Complete Module 7 in the Ethical Leadership certificate program. (CLO 1, 5) Quiz (MLO 1-4) and previous modules . DUE THIS WEEK CPA Review Assignment (due in week 7 / Module 7) Interview an Auditor (due in week 7 / Module 7)

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