

Protocol  
California University of Pennsylvania  
Guidelines for New Course Proposals  
University Course Syllabus  
Approved:  
Department of Business and Economics

Course Name:	Auditing
Course Number:	ACC 441
Credits:	3.0
Prerequisites:	ACC 301
Maximum Class Size (face-to-face):	35
Maximum Class Size (online):	35

**B. Objectives of the Course**

**Upon successful completion of the course, the student will:**

1. Execute the practices of the independent auditor in accordance with auditing standards.
2. Apply basic auditing concepts and procedures that will result in successful audit and assurance services results.
3. Discuss the relationships between audit evidence, materiality and audit risks.
4. Identify risks within the audited entity system and related environment.
5. Recognize the audited entity's internal control workings.
6. Distinguish between the interrelationships of auditing and accounting.
7. Implement the rules of the organizations with oversight of the Auditing profession.
8. Research all available literature to identify, interpret and apply the American Institute of Certified Public Accountants (AICPA), Pennsylvania Institute of Certified Public Accountants (PICPA) and the Public Company Accounting Oversight Board (PCAOB) auditing standards.

**C. Catalog Description:**

Internal control evaluation and financial compliance, professional ethics, auditing standards and procedures, statistical sampling, and EDP auditing.

**D. Outline of the Course:**

1. Auditing
2. The audit planning process
3. Internal controls
4. Auditing the revenue business process
5. Audit evidence and the auditor's responsibility for fraud detection

6. Auditing the acquisition and expenditure business process
7. Auditing the inventory business process
8. Audit sampling: Tests of internal controls
9. Audit sampling: Substantive tests of details
10. Cash and investment business processes
11. Long-term debt and owner's equity business processes
12. Completing the audit
13. Audit reports
14. The auditing profession

**E. Teaching Methodology:**

- 1) Traditional Classroom Methodology includes, but is not limited to: lecture, case studies, in-class discussions, multi-media presentations, analysis of readings, reflections, individual projects, group projects, peer student comments, and incorporation of Internet resources. Emphasis will be placed on engaging the learner for involvement and active participation in the learning process.
- 2) Online Methodology includes, but are not limited to: case studies, multi-media presentations, whole class threaded discussions and small group discussions, analysis of readings, reflections, individual projects, group projects, peer student comments, online communication strategies (i.e., email, chat rooms, phone conferences, webinars, etc.), and incorporation of Internet resources. Emphasis will be placed on engaging the learner for involvement and active participation in the learning process. Quality Matters Statement – The online course follows the standards of the Quality Matters rubric.

**F. Required text**

Louwers, T., Ramsay, (2012). *Auditing & Assurance Services* (5th ed.). Boston, MA: McGraw-Hill.

Or any other similar standard texts.

**G. Assessment Activities:**

The following are examples of assessment strategies that may be used. Individual instructors may customize different activities.

When taught in the traditional classroom setting:

1. Class Participation
2. Written assignments and papers
3. Exams and/or quizzes
4. Individual projects
5. Class Participation

6. Written assignments and papers
7. Exams and/or quizzes
8. Individual projects
10. Group projects
11. Case studies
12. Article/Book critiques
13. Journal reflections
14. Portfolio development
15. Research development

When taught online:

1. Written assignments and reports
2. Threaded online discussions
3. Online participation
4. Exams and/or quizzes
5. Individual projects
6. Group projects
7. Case studies
8. Analysis of student work samples
9. Article/Book critiques
10. Journal reflections
11. Portfolio development
12. Research development

#### **H. Accommodations for Students with Disabilities:**

OSD

Revised April 2014

STUDENTS WITH

DISABILITIES Students

with disabilities:

- Reserve the right to decide when to self-identify and when to request accommodations.
- Will register with the Office for Students with Disabilities (OSD) each semester to receive accommodations.
- Might be required to communicate with faculty for accommodations which specifically involve the faculty.

- Will present the OSD Accommodation Approval Notice to faculty when requesting accommodations that involve the faculty.

Office for Students with Disabilities

Requests for approval for reasonable accommodations should be directed to the Office for Students with Disabilities (OSD). Approved accommodations will be recorded on the OSD Accommodation Approval notice and provided to the student. Students are expected to adhere to OSD procedures for self-identifying, providing documentation and requesting accommodations in a timely manner. Contact Information:

- Location: Azorsky Building – Room 105
- Phone: (724) 938-5781
- Fax: (724) 938-4599
- Email: osdmail@calu.edu
- Web Site: [www.calu.edu](http://www.calu.edu) (search “disability”)

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**I. Supportive Instructional Materials, e.g. library materials, web sites, etc.**

<http://www.aicpa.org/Pages/default.aspx>

**Additional Information for Course Proposals**

**J. Proposed Instructors:**

Any faculty deemed qualified by the Business and Economics department.

**K. Rationale for the Course:**

The role of accounting in business is to help interested parties (internal and external) to make business decisions.

**L. Specialized Equipment or Supplies Needed:**

None

**M. Answer the following questions using complete sentences:**

1. Does the course require additional human resources? (Please explain) This course requires no additional human resources.

2. Does the course require additional physical resources? (Please explain) This course requires no additional physical resources.
  3. Does the course change the requirements in any particular major? (Please explain) This course does not change the requirements for any particular major.
  4. Does the course replace an existing course? (If so, list the course) This course does not replace an existing course.
  5. How often will the course be taught?  
This course will be taught every other semester.
  6. Does the course duplicate an existing course in another Department or College? (If the possibility exists, indicate course discipline, number, and name)  
This course does not duplicate an existing course in any other department or college.
  7. What is the recommended maximum class size for this course?  
The recommended maximum class size is 35 students online or traditional classroom.
- N. If the proposed course includes substantial material that is traditionally taught in another discipline, you must request a statement of support from the department chair that houses that discipline.  
Not applicable.
- O. Please identify if you are proposing to have this course considered as a menu course for General Education. If yes, justify and demonstrate the reasons based on the categories for General Education. The General Education Committee must consider and approve the course proposal before consideration by the UCC.  
  
Not applicable.
- P. Provide Approval Form (electronically).