



Introductory Auditing

CLASS OVERVIEW (Fall 2015)

(1) Course Information

ACCT 5210: Introductory Auditing
3 semester hours of undergraduate credit

(2) Instructor Information

Richard T. Evans, MBA, CPA, CISA
re7n@virginia.edu

(3) Course Dates and Times

On-Line (via BlackBoard Collaborate)
Thursday's 6:30-9:30PM
August 27th to December 3rd, 2015
(no class on November 26th, Thanksgiving holiday)

(4) Course Prerequisites

ACCT 2010 Introductory Accounting (or equivalent)

(5) Course Description

This is a one semester introductory-level course in financial auditing. Students will examine auditing theory and practice through a study of generally accepted auditing standards, including the nature of evidence, audit program planning, internal controls and professional ethics.

(6) Learning Outcomes

Upon completion of this course, students will be able to apply professional standards applicable to the formal audit of financial statements by independent public accountants. Students will gain an understanding of auditor responsibilities, including the legal and ethical challenges faced by auditors, and the auditor's responsibility for fraud detection and internal control evaluation. Students will also gain an appreciation of the risk approach to auditing, through an examination of the audit risk model applied to tests of transactions and account balances that make up an entity's financial statements.

(7) Required Text:

*Principals of Auditing, 20th Edition with Connect
Whittington and Pany; Publisher: McGraw-Hill
ISBN: 9781259295430*

(8) Delivery Mode- Online

Weekly classes will be conducted live, on-line, via Blackboard Collaborate, accessible from the UVA Collab course website. The course delivery is synchronous, meaning you will log-in to a live lecture each week for our scheduled class session.

(9) Assessment Components

- Class Attendance & Participation (20%)
- Homework and Assigned Reading (15%)
- Audit Case Study (20%)
- Examinations- Midterm & Final (45%)

(10) Required Technical Resources and Technical Components

- Minimum Operating System:
- Windows 7 SP1 (Professional preferred)
- Mac OS X 10.8 or 10.9
- Minimum Processor Speed: Equivalent to an Intel Core 2 Duo (1.5 GHz)
- Minimum RAM: 4 GB
- Minimum Hard Disk Space: 150 GB of free hard disk space (after all programs are loaded)
- Networking Capability: Wireless networking (802.11g or n) and an Ethernet port
- Strongly Recommended Accessories:
- An Ethernet cable (Even if you will primarily use wireless, a wired connection is faster and more reliable for video-streaming, live online meetings and large file uploads and downloads.)
- A power surge protector
- CD/DVD drive and/or "thumb" or flash drive(s), plus a backup storage mechanism
- Microsoft Excel 2007 or later (Windows or Macintosh)
- USB Headset with Microphone: