**Course Title:** Introduction to Auditing

**Course Number and Section**
MOS 3363A - 550

**Instructor Name(s):** Muhammad Shuja

**Instructor Email(s):** mshuja@uwo.ca

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
- Understand the role of professional judgment in the 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.
- Contemplate the role of ethical standards in conduct of audits & assurance engagements

**Textbooks and Course Materials:**
1. Auditing - An International Approach; Smieliauskas, Bewley, Kwan, Cogliano and Barrette; Eighth Edition; McGraw Hill
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.

**Methods of Evaluation:**

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<th>Assignment</th>
<th>Due Date mm/dd/yy</th>
<th>Weight - %</th>
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<tbody>
<tr>
<td>Midterm</td>
<td>October 23, 2023</td>
<td>35%</td>
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<tr>
<td>Quiz</td>
<td>November 13, 2023</td>
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<td>Final Exam</td>
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In solidarity with the Anishinaabe, Haudenosaunee, Lu'naapéewak, and Chonnonton peoples on whose traditional treaty and unceded territories this course is shared.