

# STARK STATE COLLEGE

## GENERAL SYLLABUS

### Course Information

**Course Name:** Auditing  
**Course Number:** ACC225

### Required Materials

**Textbook(s):** Auditing and Assurance Services, 18<sup>th</sup> Edition, Arens, Elder, Beasley, Hogan Instant access to MyAccountingLab  
**Required Readings:** None  
**Additional Materials:** Microsoft Excel and Calculator

### Course Outline/Calendar

The date of coverage and order of coverage may be modified based on the faculty member and events beyond the control of faculty members that interfere with class times and teaching.

16-week Calendar	
Week	Chapter/Topic/Lab
1	Chapter 1 The demand for audit and other assurance services, MyAccountingLab Homework/Quiz
2	Chapter 2 The CPA profession & Chapter 3 Audit reports MyAccountingLab Homework/Quiz
3	Chapter 4 Professional ethics & Chapter 5 Legal liability, MyAccountingLab Homework/Quiz
4	Chapter 1 – 5 Test 1
5	Chapter 6 Audit responsibilities and objectives, MyAccountingLab Homework/Quiz
6	Chapter 7 Audit evidence, MyAccountingLab Homework/Quiz
7	Chapter 8 Audit planning and materiality Chapter 9 Assessing the risk of material misstatement MyAccountingLab Homework/Quiz
8	Chapter 6 - 9 Test 2
9	Chapter 10 Assessing and responding to fraud risks Chapter 11 Internal control and COSO framework, MyAccountingLab Homework/Quiz
10	Chapter 12 Assessing control risk and reporting on internal controls Chapter 13 Overall audit strategy and audit program, MyAccountingLab Homework/Quiz
11	Chapter 10-13 Test 3
12	Forge Audit Project and Data Analytics Excel Project Due
13	Chapter 14 Audit of the sales and collection cycle: tests of controls and substantive tests of transactions Chapter 15 Audit sampling for tests of controls and substantive tests of transactions MyAccountingLab Homework/Quiz
14	Chapter 16 Completing the tests of the sales and collection cycle: accounts receivable Chapter 17 Audit sampling for tests of details of balances, MyAccountingLab Homework/Quiz
15	Chapter 24 Completing the audit Chapter 25 Other assurance services, MyAccountingLab Homework/Quiz
16	Chapter 14-17, 24-25 Test 4