| CLASS INFORMATION | Benedictine University  
**MBA_MSA 615A – Auditing and Assurance**  
Spring 2016  
March 30th – June 1st  
Wednesdays, 6:30 – 9:30 PM  
Classroom location: Refer to MyBenU |
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<td>COURSE PREREQUISITES</td>
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| INSTRUCTOR INFORMATION | David Baker, CPA, CIA, CISA  
Phone: 630-310-1695  
Email: davidabaker21@yahoo.com  
Office hours by appointment |
| COURSE OBJECTIVES | The course is a study of the processes conducted by independent, internal and governmental accountants to audit, attest and provide assurance services on information provided by management. Theoretical concepts of materiality, audit risk and evidential matter are explored, along with the auditor’s understanding of controls in a sophisticated technological environment. The application of these concepts in a way that develops critical thinking and communication skills is emphasized.  
Students will understand:  
- The demand for and supply of audit and other assurance services.  
- Auditing standards and the role of materiality and risk in a financial statement audit.  
- The reports practitioners issue in audit, attestation and other assurance engagements.  
- The means to acquire and evaluate evidence, the steps in the audit process, and the auditor’s responsibility to detect and report fraud.  
- An Auditor’s assessment of control risk and audit of internal control over financial reporting in a financial statement audit. |
| CLASS OVERVIEW & GRADING | The course will be taught in a lecture format. Grading will be as follows:  
90% - A, 80% - B, 70% - C, 60% - D |
Case Study: Peach Blossom Cologne Company - Short Audit case 4e  
ISBN: 9780073403960 |
| IMPORTANT REMINDERS | Please review the materials posted on D2L prior to the first day of class.  
Students are expected to check the class Desire2Learn (D2L) site prior to the first night of class and on an on-going basis. |
| PRE-CLASS ASSIGNMENT | Review materials posted on D2L |