MINNESOTA WEST COMMUNITY & TECHNICAL COLLEGE
COURSE OUTLINE

Faculty are required to have the outline submitted to the Academic Affairs Office. The course outline is the form used for approval of new courses by the Collegewide Curriculum Committee.

DEPT. Business COURSE NO. ACCT 2105

NUMBER OF CREDITS: 3

COURSE TITLE Auditing

CATALOG DESCRIPTION A study of the methods and procedures used to verify the completeness and accuracy of accounting records. Topics include professional ethics, the audit process, nature of evidence, internal control, audit sampling techniques, the audit examination, and audit reports.

AUDIENCE Open

FULFILLS MN TRANSFER CURRICULUM AREA(S)

PREREQUISITES OR NECESSARY ENTRY SKILLS/KNOWLEDGE None

LENGTH OF COURSE One semester

THIS COURSE IS USUALLY OFFERED:
Every other year ☐ fall X spring ☐ summer ☐ undetermined ☐

Four goals are emphasized in courses at Minnesota West Community & Technical College:

1) ACADEMIC CONTENT: Students will learn how auditing is an essential part of the business environment.

2) THINKING SKILLS: Students will analyze a variety of auditing dilemmas and determine proper treatment according to GAAS.

3) COMMUNICATIONS SKILLS: Students will be expected to interact during classroom meetings and in collaborative learning projects. Students will also be expected to prepare written assignments and reports.

4) HUMAN DIVERSITY: The text, classroom discussion, and assignments will provide the students an opportunity to incorporate human diversity into this course.
TOPICS TO BE COVERED: Professional ethics, the audit process, nature of evidence, internal control, audit sampling techniques, the audit examination, and audit records.

LIST OF EXPECTED COURSE OUTCOMES:

1. Examine the role of the Public Accountant.
2. Demonstrate the ability to know and use Generally Accepted Auditing Standards (GAAS).
3. Demonstrate the ability to understand the nature and need for professional ethics.
4. Examine the legal implications of performing attestation services.
5. Demonstrate the ability to understand the function of audit evidence documentation and working papers.
6. Develop an understanding of planning the audit and designing audit programs.

LEARNING/TEACHING TECHNIQUES used in the course are:

- Collaborative Learning
- Problem Solving
- Student Presentations
- Interactive Lectures
- Creative Projects
- Individual Coaching
- Lecture
- Films/Videos/Slides
- Demonstrations
- Other (describe below)
- Lab
- Practice Set

ASSIGNMENTS AND ASSESSMENTS FOR THIS CLASS INCLUDE:

- Reading
- Tests
- Individual Projects
- Oral Presentations
- Worksheets
- Collaborative Projects
- Textbook Problems
- Papers
- Portfolio
- Group Problems
- Term Paper
- Other (describe below)

EXPECTED STUDENT LEARNING OUTCOMES:

1. Ability to communicate well.
2. Ability to work independently or as a member of a team.
3. Ability to solve problems.
4. Display professional attitude and behavior.
5. Awareness of global business environment.
6. Awareness of diversity in the workplace.

The information in this course outline is subject to revision

To receive reasonable accommodations for a documented disability, please contact the campus Student Services Advisor or campus Disability Coordinator as arrangements must be made in advance. In addition, students are encouraged to notify their instructor.

Veteran Services: Minnesota West is dedicated to assisting veterans and eligible family members in achieving their educational goals efficiently. Active duty and reserve/guard military members should advise their instructor of all regularly scheduled military appointments and duties that conflict with scheduled course requirements. Instructors will
make every effort to work with the student to identify adjusted timelines. If you are a
veteran, please contact the Minnesota West Veterans Service Office.

This document is available in alternative formats to individuals with disabilities by
contacting the Student Services Advisor or by calling 800-658-2330 or
Minnesota Relay Service at 800-627-3529 or by using your preferred relay service.

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