

Spring 2025

January 13 – May 11

Meeting Days: Thursdays

Meeting Times: 6:00-8:46pm

Meeting Location: FSB101

Instructor: Matthew Cvar

Email: mcvar@pointloma.edu

Phone: *By appointment*

Office Location and Hours: *By appointment*

PLNU Mission

To Teach ~ To Shape ~ To Send

Point Loma Nazarene University exists to provide higher education in a vital Christian community where minds are engaged and challenged, character is modeled and formed, and service is an expression of faith. Being of Wesleyan heritage, we strive to be a learning community where grace is foundational, truth is pursued, and holiness is a way of life.

Fermanian School of Business Mission

**Character ~ Professionalism ~ Excellence ~ Relationships ~ Commitment ~
Innovation**

As members of a vital Christian community, we strive to provide high quality business programs that equip students to make a positive impact in their workplace and community by connecting purpose to practice. cultures.

Course Description

A study of the attest functions of independent public accountants with emphasis on the philosophy of auditing. Topics include auditing standards, professional conduct, legal liability, internal control, audit evidence and techniques, and accountants' reporting responsibilities. Students will gain practical experience by researching the accounting standards codification.

Course Learning Outcomes

The student who successfully completes this course will be able to:

1. Describe the various assurance, attestation, and audit services, auditing standards and related reporting responsibilities (PLO M1).
 2. Exhibit an understanding of the different types of audit evidence, techniques, and internal accounting controls as they are applied to financial statements (PLO M1).
 3. Compare the major legal concepts relating to the independent accountant's liability and responsibility. (PLO M1 & M5).
 4. Analyze and assess financial statements using accounting and auditing knowledge (PLO M1, M4 & M5).
 5. Conduct research of the Accounting Standards Codification (PLO M1, M4 & M5).
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Program Learning Outcomes

The student who successfully completes Master of Science in Accounting will be able to:

1. Exhibit advanced knowledge of accounting.
 2. Perform an accounting analysis of financial statements.
 3. Evaluate tax positions and planning opportunities based on federal tax knowledge.
 4. Apply the process of data analytics, including identifying relevant issues, gathering data, performing testing, and analyzing results.
 5. Apply audit knowledge and techniques to financial statements.
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Institutional Learning Outcomes

1. **Learning, Informed by our Faith in Christ**
Students will acquire knowledge of human cultures and the physical and natural world while developing skills and habits of the mind that foster lifelong learning.
 2. **Growing, in a Christ-centered Faith Community**
Students will develop a deeper and more informed understanding of others as they negotiate complex professional, environmental, and social contexts.
 3. **Serving, in a Context of Christian Faith**
Students will serve locally and/or globally in vocational and social settings.
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Required Texts and Recommended Study Resources

- *Auditing & Assurance Services*, 8th Edition by Timothy Louwers (McGraw-Hill, 2021)

Note: Students are responsible for having the required textbooks prior to the first day of class. Students are also encouraged to begin reading the books in preparation for the class as soon as possible.

Point Loma Nazarene University, as a non-profit educational institution, is entitled by law to use materials protected by the US Copyright Act for classroom education. Any use of those materials outside the class may violate the law. All supplemental materials posted on this course site (including articles, book excerpts, or other documents) are provided for your personal academic use. These materials may be protected by copyright law and should not be duplicated or distributed without permission of the copyright owner.

Course Credit Hour Information

In the interest of providing sufficient time to accomplish the stated Course Learning Outcomes, this class meets the PLNU credit hour policy for a 3-unit class delivered over 16 weeks. It is anticipated that students will spend a minimum of 37.5 participation hours per credit hour on their coursework. For this course, students will spend an estimated 112.5 total hours meeting the course learning outcomes. The time estimations are provided in the Canvas modules.

Assessment and Grading

Grades will be calculated as specified in the table below:

<i>Graded Event</i>	<i>Points</i>
Scavenger Hunt	50
In-Class Scavenger Hunt	50
IDEA Project	50
Quiz 1	75
Quiz 2	75
Midterm 1	150
Quiz 3	75
Quiz 4	75
Midterm 2	150
Smartbook	100
Connect Assignments	150

Student grades for assignments will be posted in the Canvas gradebook no later than midnight on Tuesday of each week beginning in Week Two of this course. It is important to read the comments posted in the gradebook as these comments are intended to help students improve their work. Final grades will be posted by the due date as posted in the Academic Calendar.

Grading Scale

The following grading scale will be used for all exams and final course grades:

- 93-100% = A
- 90 - 92% = A-
- 87 – 89% = B+
- 83 – 86% = B
- 80 – 82% = B-
- 77 – 79% = C+
- *73 – 76% = C
- 70 – 72% = C-
- 67 – 69% = D+
- 63 – 66% = D
- 62 – 60% = D-
- Below 60% = F

Incompletes and Late Assignments

All assignments are to be submitted by the due dates. There will be a 10% reduction of possible points for **each day** an assignment is late, and assignments will **not be** accepted for credit four days after the due date. If missing assignments result in the failure to meet learning outcomes, you may receive a letter grade reduction on the final grade in addition to the loss of points for missing work. Assignments will be considered late if posted after the due date and time using Pacific Standard Time. No assignments will be accepted after midnight on Sunday night, the last day of class.

Exceptions for extenuating circumstances must be pre-approved by the instructor and the program director.

Incompletes will only be assigned in extremely unusual circumstances.

PLNU Spiritual Care

PLNU strives to be a place where you grow as a whole person. To this end, we provide resources for our Graduate and Adult Undergraduate students to encounter God and grow in their Christian faith. At the Mission Valley (MV) campus we have an onsite chaplain who is available during class break times across the week. If you have questions or a desire to meet or share any prayer requests with the onsite chaplain, you may email Dr. Sylvia Cortez Masyuk at scortezm@pointloma.edu.

In addition, on the MV campus, there is a prayer chapel on the third floor, which is open for use as a space set apart for quiet reflection and prayer.

State Authorization

State authorization is a formal determination by a state that Point Loma Nazarene University is approved to conduct activities regulated by that state. In certain states outside California, Point Loma Nazarene University is not authorized to enroll online (distance education) students. If a student moves to another state after admission to the program and/or enrollment in an online course, continuation within the program and/or course will depend on whether Point Loma Nazarene University is authorized to offer distance education courses in that state. It is the student's responsibility to notify the institution of any change in his or her physical location. Refer to the map on [State Authorization](#) to view which states allow online (distance education) outside of California.

PLNU Copyright Policy

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PLNU Recording Notification

In order to enhance the learning experience, please be advised that this course may be recorded by the professor for educational purposes, and access to these recordings will be limited to enrolled students and authorized personnel.

Note that all recordings are subject to copyright protection. Any unauthorized distribution or publication of these recordings without written approval from the University (refer to the Dean) is strictly prohibited.

PLNU Academic Honesty Policy

Students should demonstrate academic honesty by doing original work and by giving appropriate credit to the ideas of others. Academic dishonesty is the act of presenting information, ideas, and/or concepts as one's own when, in reality, they are the results of another person's creativity and effort. A faculty member who believes a situation involving academic dishonesty has been detected may assign a failing grade for that assignment or examination or, depending on the seriousness of the offense, for the course.

For all student appeals, faculty and students should follow the procedures outlined in the University Catalog. See [Graduate Academic and General Policies](#) for definitions of kinds of academic dishonesty and for further policy information.

During the first week of class, you will be asked to submit an Academic Honesty Verification Statement. Submitting the statement is a requirement of this course. By submitting the Academic Honesty Verification Statement, you will be verifying all assignments completed in this course were completed by you. Carefully review the Academic Honesty Statement below.

Statement: "In submitting this form, I am verifying all the assignments in this course will be completed by me and will be my own work."

Artificial Intelligence (AI) Policy

You are allowed to use Artificial Intelligence (AI) tools (e.g., ChatGPT, Gemini Pro 1.5, GrammarlyGo, Perplexity, etc) to generate ideas, but you are not allowed to use AI tools to generate content (text, video, audio, images) that will end up in any work submitted to be graded for this course. If you have any doubts about using AI, please gain permission from the instructor.

PLNU Academic Accommodations Policy

PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities in accordance with the Americans with Disabilities Act (ADA). Students with disabilities may request course-related accommodations by contacting the Educational Access Center (EAC), located in the Bond Academic Center (EAC@pointloma.edu or 619-849-2486). Once a student's eligibility for an accommodation has been determined, the EAC will work with

the student to create an Accommodation Plan (AP) that outlines allowed accommodations. The EAC makes accommodations available to professors at the student's request.

PLNU highly recommends that students speak with their professors during the first two weeks of each semester/term about the implementation of their AP in that particular course.

Accommodations are not retroactive, so clarifying with the professor at the outset is one of the best ways to promote positive academic outcomes.

Students who need accommodations for a disability should contact the EAC as early as possible (i.e., ideally before the beginning of the semester) to ensure appropriate accommodations can be provided. It is the student's responsibility to make the first contact with the EAC. Students cannot assume that because they had accommodations in the past, their eligibility at PLNU is automatic. All determinations at PLNU must go through the EAC process. This is to protect the privacy of students with disabilities who may not want to disclose this information and are not asking for any special accommodations.

Language and Belonging

Point Loma Nazarene University faculty are committed to helping create a safe and hospitable learning environment for all students. As Christian scholars, we are keenly aware of the power of language and believe in treating others with dignity. As such, it is important that our language be equitable, inclusive, and prejudice-free. Inclusive/Bias-free language is the standard outlined by all major academic style guides, including MLA, APA, and Chicago, and it is the expected norm in university-level work. Good writing and speaking do not use unsubstantiated or irrelevant generalizations about personal qualities such as age, disability, economic class, ethnicity, marital status, parentage, political or religious beliefs, race, gender, sex, or sexual orientation. Inclusive language also avoids using stereotypes or terminology that demeans persons or groups based on age, disability, class, ethnicity, gender, race, language, or national origin. Respectful use of language is particularly important when referring to those outside of the religious and lifestyle commitments of those in the PLNU community. By working toward precision and clarity of language, we mark ourselves as serious and respectful scholars, and we model the Christ-like quality of hospitality.

If you (or someone you know) have experienced a bias incident regarding language, you can find more information on reporting and resources at www.pointloma.edu/bias.

Sexual Misconduct and Discrimination

Point Loma Nazarene University faculty are committed to helping create a safe learning environment for all students. If you (or someone you know) have experienced any form of

sexual discrimination or misconduct, including sexual assault, dating or domestic violence, or stalking, know that help and support are available through the [Title IX Office](#). Please be aware that under Title IX of the Education Amendments of 1972, it is required to disclose information about such misconduct to the Title IX Office.

If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact Counseling Services at counselingservices@pointloma.edu or find a list of campus pastors at pointloma.edu/title-ix.

If you (or someone you know) have experienced other forms of discrimination or bias, you can find more information on reporting and resources at www.pointloma.edu/bias

PLNU Attendance and Participation Policy

Regular and punctual attendance at all class sessions is considered essential to optimum academic achievement. Therefore, regular attendance and participation in each course are minimal requirements.

If the student is absent for more than 10 percent of class sessions, the faculty member will issue a written warning of de-enrollment. If the absences exceed 20 percent, the student may be de-enrolled without notice until the university withdrawal date or, after that date, receive an “F” grade.

Students who anticipate being absent for an entire week of a course should contact the instructor in advance for approval and make arrangements to complete the required coursework and/or alternative assignments assigned at the discretion of the instructor. Acceptance of late work is at the discretion of the instructor and does not waive attendance requirements.

Refer to [Academic Policies](#) for additional details.

Synchronous Attendance/Participation Definition

For synchronous courses that have specific scheduled meeting times (including in-person, hybrid, and synchronous online courses), absences are counted from the first official meeting of the class regardless of the date of the student’s enrollment. For courses with specific attendance requirements, those requirements are outlined in the course syllabus.

Note: For synchronous courses with an online asynchronous week, refer to the Online Asynchronous Class Attendance policy listed below.

Online Asynchronous Attendance/Participation Definition

Students taking online courses with no specific scheduled meeting times are expected to actively engage throughout each week of the course. Attendance is defined as participating in an academic activity within the online classroom which includes, but is not limited to:

- Engaging in an online discussion
- Submitting an assignment
- Taking an exam
- Participating in online labs
- Initiating contact with faculty member within the learning management system to discuss course content

Note: Logging into the course does not qualify as participation and will not be counted as meeting the attendance requirement.

Course Modality Definitions

1. Online Courses: These are courses with class meetings where all instruction and interaction are fully online.
 1. Synchronous Courses: At least one class meeting takes place at a designated time.
 2. Asynchronous Courses: All class meetings are asynchronous.
 2. Hybrid Courses: These are courses with class meetings that take place both in the classroom and online synchronously and/or asynchronously.
 3. In-Person Courses: These are courses that meet in person with the instructor and students in a physical classroom setting. With approval by the area dean, this may include up to 25% of qualified class interactions through a Learning Management System (such as Canvas).
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Use of Technology

In order to be successful in the online or hybrid environment, you'll need to meet the minimum technology and system requirements; please refer to the [Technology and System Requirements](#) information. Additionally, students are required to have headphone speakers, microphone, or webcams compatible with their computer available to use. Please note that any course with online proctored exams requires a computer with a camera (tablets are not compatible nor allowable) to complete exams online.

Problems with technology do not relieve you of the responsibility of participating, turning in your assignments, or completing your class work.

GPS Academic Resources

PLNU offers the following free academic resources virtually for Graduate Professional Studies (GPS) Students. Visit myPLNU through the links below for more information.

- **[The GPS Writing Center](#) offers:**
- **Zoom Writers Workshops** offered each quad on a variety of helpful topics
- **One-to-one appointments** with the Writing Coach
- **Microlearning YouTube Video Library** for helpful tips anytime
- **[Research Help Guide](#)** to help you start your research
 - The physical office is located on the third floor of the **[Mission Valley Regional Center](#)** off the student lounge
- **Academic Writing Resources Course:** Found on your Canvas Dashboard, this course is non-credit with 24/7 access, no time limits, and self-paced content. **[Watch a quick video run-through](#)** and take time now to explore!
- **[Grammarly](#):** Students have unlimited FREE access to Grammarly for Education, a trusted tool designed to help enhance writing skills by providing real-time feedback, identifying areas for improvement, and providing suggestions. Grammarly's Generative AI is NOT available with our student accounts.
- **[Tutoring](#):** Students have access to 24/7 live or scheduled subject tutoring through Tutor.com, including a Paper Drop-Off Service with feedback within 12 hours.

FINAL EXAMINATION POLICY

Successful completion of this class requires taking the final examination on its scheduled day (May 8, 2025 at 7:30PM). The final examination schedule is posted on the **[Traditional Undergraduate Records: Final Exam Schedules](#)** site. If you find yourself scheduled for three (3) or more final examinations on the same day, you are authorized to contact each professor to arrange a different time for one of those exams. However, unless you have three (3) or more exams on the same day, no requests for alternative final examinations will be granted.

Course Summary:

Date	Details	Due
Mon Jan 13, 2025	Quiz Academic Honesty Verification Statement	due by 11:59pm
	Discussion Topic Introduce Yourself	due by 11:59pm
Thu Jan 16, 2025	Page Week 1 Agenda	to do: 6pm
Thu Jan 23, 2025	Assignment Ch 1 Assignment	due by 6pm
	Assignment Ch 1 Auditing and Assurance Services	due by 6pm
	Assignment Ch 12 Reports On Audited Financial Statements	due by 6pm

	Page Week 2 Agenda	to do: 6pm
	Assignment Ch 12 Assignment	due by 6pm
Thu Jan 30, 2025	Page Week 3 Agenda	to do: 6pm
	Assignment Proctoring Enabled: Quiz 1 - Chapter 1, 12	due by 9:59pm
Thu Feb 6, 2025	Assignment Ch 2 Professional Standards	due by 6pm
	Page Week 4 Agenda	to do: 6pm
Thu Feb 13, 2025	Assignment Ch 2 Assignment	due by 6pm
	Assignment	due by 6pm

Ch 3 Engagement
Planning and Audit
Evidence

Page

[Week 5 Agenda](#)

to do: 6pm

Assignment

[Ch 3 Assignment](#)

due by 6pm

Page

[Week 6 Agenda](#)

to do: 6pm

Thu Feb 20, 2025

Assignment

[Proctoring Enabled:
Quiz 2 - Chapter 2,3](#)

due by 9:59pm

Assignment

[Take Home Scavenger
Hunt](#)

due by 6pm

Thu Feb 27, 2025

Assignment

[In-class Scavenger
Hunt](#)

due by 8:45pm

Page

to do: 11:59pm

Week 7 Agenda

Assignment

Midterm 1 Extra Credit

due by 4:59pm

Page

Week 8 Agenda

to do: 6pm

Thu Mar 6, 2025

Assignment

Proctoring Enabled:
Midterm 1

due by 9:59pm

Page

Spring Break: No class
March 10-16, 2025

to do: 11:59pm

Thu Mar 13, 2025

Assignment

Ch 4 The Audit Risk
Model and Inherent Risk
Assessment

due by 6pm

Thu Mar 20, 2025

Assignment

Ch 5 Risk Assessment:
Internal Control
Evaluation

due by 6pm

	Page Week 9 Agenda	to do: 6pm
	Assignment Ch 4 Assignment	due by 6pm
Thu Mar 27, 2025	Assignment Ch 6 Employee Fraud and the Audit of Cash	due by 6pm
	Page Week 10 Agenda	to do: 6pm
	Assignment Ch 5 Assignment	due by 6pm
	Assignment Ch 6 Assignment	due by 6pm
Thu Apr 3, 2025	Page Week 11 Agenda	to do: 6pm
	Assignment Proctoring Enabled: Quiz 3 - Chapter 4,5,6	due by 9:59pm

	Assignment	
	Ch 7 Revenue And Collection Cycle	due by 6pm
Thu Apr 10, 2025		
	Page	
	Week 12 Agenda	to do: 6pm
	Page	
Thu Apr 17, 2025	Easter Recess: No class April 17-20, 2025	to do: 11:59pm
	Assignment	
	Ch 10 Finance And Investment Cycle	due by 6pm
	Assignment	
	Ch 11 Completing The Audit	due by 6pm
Thu Apr 24, 2025		
	Assignment	
	Ch 7 Assignment	due by 6pm
	Page	
	Week 13 Agenda	to do: 6pm
Thu May 1, 2025	Assignment	due by 6pm

Ch 10 Assignment

Assignment

due by 6pm

Ch 11 Assignment

Page

to do: 6pm

Week 14 Agenda

Assignment

due by 9:59pm

Idea Project

Assignment

Proctoring Enabled:
Quiz 4 - Chapters
7,10,11

due by 9:59pm

Wed May 7, 2025

Assignment

Idea Walkthrough

due by 9:59pm

Assignment

Midterm 2 Extra Credit

due by 6pm

Thu May 8, 2025

Page

Week 15 Agenda

to do: 6pm

Assignment

Proctoring Enabled:
Midterm 2

due by 9:59pm
