

**“You've got to understand accounting. You've got to. That's got to be like a language to you.” Warren Buffett**

**COURSE NUMBER:** ACCT 4380.001

**COURSE TITLE:** Auditing

**COURSE DESCRIPTION:** Auditing procedures, auditing standards and auditing reports. Responsibilities and ethical standards of independent public accounting firms.

**REQUIRED TEXT & MATERIALS:**

- *Principles of Auditing & Other Assurance Services* Whittington & Pany; 22<sup>nd</sup> Edition; McGraw-Hill. Connect access card ISBN 978-1-265-82205-7
- Link to Connect Course: <https://connect.mheducation.com/class/v-willis-ut-tyler-acct-4380---auditing-spring-2023>
- A simple four-function calculator (financial or graphing calculators, cell phones, etc. are not allowed)
- Scantron Form will be required for exams (Form #882-E recommended)
- Computer with webcam and microphone\*
- ProctorU\*

**PREREQUISITES:** Grade of ‘C’ or better in Intermediate Accounting II (ACCT 3312)

**INSTRUCTOR:** Veronda F. Willis, Ph.D., CPA, CGMA  
Associate Professor of Accounting

**OFFICE INFORMATION:** Room - Soules College of Business 350.05 Phone: 903-565-5822  
Email: [vwillis@uttyler.edu](mailto:vwillis@uttyler.edu) (preferred method of contact)

**OFFICE HOURS:** Wednesdays 2:30 – 4:00 p.m. and Tuesday & Thursdays 11:00 a.m.– 12:00 noon  
All other times by appointment.  
Virtual Office hours are available via Zoom

**TEACHING METHOD:** The principles and concepts covered in this course will be facilitated through the use of lecture supplemented with class discussion, problem solving and analysis, and cases/projects.

## **COURSE OBJECTIVES:**

### **I. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:**

During this course, students will

- A. Develop an understanding of US generally accepted auditing standards (GAAS) and principles.
- B. Understand the framework of standards that governs application of the principles of auditing.
- C. Apply the standards and auditing principles to a business entity.
- D. Develop communication skills necessary to the auditing profession.
- E. Develop a basic understanding of the concepts and nature of an audit, the internal control procedures, and the audit objectives of financial statements components.
- F. Develop an understanding of the standard auditor's report and be able to identify circumstances that warrant its modification and/or additional explanatory language.

### **II. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE:**

By the end of this course, students should be able to:

- A. Describe the nature of assurance and attestation services.
- B. Identify key concepts included in the Statements of Auditing Standards (SAS) and PCAOB Auditing Standards (AS).
- C. Demonstrate (through application) an understanding of auditing principles and governing standards.
- D. Understand the standard auditing reports and the various modifications.
- E. Illustrate good written good communication skills through completion of exercises and/or cases assigned during the semester.

|                        |                                   |                  |
|------------------------|-----------------------------------|------------------|
| <b>TOPICS COVERED:</b> | CPAs and the auditing profession  | 3 hours          |
|                        | Legal/regulatory environment      | 4 hours          |
|                        | Internal Control                  | 5 hours          |
|                        | Attribute and substantive testing | 12 hours         |
|                        | Statistical sampling              | 5 hours          |
|                        | Audit planning                    | 5 hours          |
|                        | Types of Reports                  | <u>3</u> hours   |
|                        | <b>Total hours</b>                | <b><u>37</u></b> |

**EVALUATION: The student’s grade for the semester will determined by performance on the following – all course work is to be done individually unless otherwise stated.**

|                           |                   |               |
|---------------------------|-------------------|---------------|
| Test #1                   | 20%               | A = 90%       |
| Test #2                   | 20                | B = 80%       |
| Test #3                   | 20                | C = 70%       |
| Test #4                   | 20                | D = 60%       |
| Class projects & homework | <u>20</u>         | F = below 60% |
| <b>Total</b>              | <b><u>100</u></b> |               |

**NOTE:** Any deviation from the above grading scale will be to the benefit of the student. All deviations, if any, are automatically forfeited in cases of grade disputes and the above grading scale will stand. This is a complete listing of the course requirements. Extra-credit assignments will not be available on an individual basis—no exceptions. Don’t ask.

#### **GRADE REPLACEMENT/FORGIVENESS POLICY**

If you are repeating this course for a grade replacement/forgiveness, you must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of this semester. Grade Replacement Contracts are available in the Enrollment Services Center or at <http://www.uttyler.edu/registrar>. Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

#### **STUDENT-MANDATED COURSE DROP POLICY**

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

#### **INCOMPLETE POLICY**

If a student, because of extenuating circumstances, is unable to complete all of the requirements of this course by the end of the semester, then I may issue an incomplete (I) for the course. An incomplete is NOT a substitute for a failing grade. I will only issue an incomplete, if at the time of the extenuating circumstance, the student is passing the class. The student must complete the required work within the guidelines established by the university.

#### **CLASS LECTURE & READING ASSIGNMENTS**

**Each chapter should be read and the end-of-chapter multiple choice questions should be completed prior to coming to class.** All course lectures, in class activities, and discussions assume that you have completed the required reading prior to coming to class. Textbooks and calculators should be brought to all classes. Chapter Quizzes will be given (via Connect) at the beginning of each chapter.

#### **CLASS PROJECTS, CASES, AND HOMEWORK (20% OF FINAL GRADE)**

There will be cases studies assigned throughout the semester. The cases may require analysis of accounting data and written conclusions/recommendations in a professional business format. Solutions will be graded for completeness, accuracy, and professionalism. **Please type or word-process your written work.** No handwritten cases are

accepted. Electronic documents are accepted in Microsoft Word or Excel only. **No late cases are accepted.** Homework from each chapter (quizzes and/or reading notes may substituted) will be assigned and Connect access is required. One homework assignment will be dropped. Class participation and attendance will be assessed every class period.

**ATTENDANCE AND PARTICIPATION** – This course is one of several courses that will prepare you for your future career as an accountant and, if you desire, this course will help prepare you for the Auditing core section of the Certified Public Accounting Examination. In order to be successful to that end, we must meet the high standards set by the Texas State Board of Public Accountancy. Based on past experience, I know that attendance and participation is the best way to ensure student success in this class. As your Professor, I will be here to help guide you to success. I strive to give students many of the tools necessary to be successful in their endeavors. Therefore, I strongly encourage you to make every effort to attend all classes and to arrive on time to class prepared to actively participate and learn the material.

#### **EXAMINATIONS (80% OF FINAL GRADE)**

Four exams will be given throughout the semester. The content and format of the exams will vary, but may include of the following: multiple choice questions, problems, fill in the blank, completion, matching, or essays. During exams, only simple four-function calculators are allowed. Sharing calculators is not permitted. No programmable calculators or cell phones are allowed during an examination. All other electronic/photographic devices (e.g., watches, cameras, etc.) must be removed during exams.

Make-up exams will **ONLY** be given under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of your medical issue (or death), in order to facilitate an exam make-up. For extenuating conditions, make-up exams must be taken within three days of your medical release. A modified final exam (will include material from the missed exam in addition to the regular final material) *may* be weighted to count for the missed exam contingent *upon my prior approval*. All athletes must present (at the beginning of the semester) a schedule of approved absences in order to make up work.

Exams will not be returned to you in class as class time is short. You should review your exam in my office. If you believe there is an error in grading of a midterm exam, bring it to my attention within two weeks of the date that the exam is graded by stating your reason in writing.

**Exams may be given online using Canvas and ProctorU on the days designated in the syllabus. If this is the case, you will complete the entire exam on Canvas, and it will be timed. There will also be multiple versions of the exam. You will be required to use ProctorU to access and complete the exam. You will need a computer, webcam and microphone (either computer installed or separate) to take the exams. Webcams are available at Walmart or Amazon for \$10-15. You are not permitted to use your textbook, notes, or any other resources on the exam. Your exams will be proctored via a web camera with a microphone by ProctorU. During your exam you are not permitted to leave the computer (bathroom breaks, etc.), you must take the exam in a quiet room, and you must have good lighting and sound.** You will need to follow the registration instructions for ProctorU posted in the Getting Started section on Canvas. The University of Texas at Tyler is covering the cost of proctoring. Copying any questions/answers on an exam or discussing exam questions with other students is considered cheating and may result in failing the course and/or other scholastic dishonesty disciplinary actions.

#### **IMPORTANT: Policy on proctored exams for online classes**

**Exams:** The Soules College of Business is pleased to offer courses online in an asynchronous environment in order enhance their accessibility. In order to preserve academic integrity in these online courses, we observe the following testing policy.

1) Classes offered online may have up to two tests/examinations offered in a proctored setting.

- 2) These proctored exams should have meaningful impact on a student's grade in class.
- 3) Exams administered online should be proctored live using a proctoring service approved by the University.
- 4) Students must register for the proctoring service using information provided by the instructor (on Canvas).
- 5) Exam proctoring will be at no cost to the student provided that the exam is scheduled in a timely manner per the course instructions. Students may be billed for cancelling or rescheduling an exam per the provider's fee schedule.

### **Canvas and Connect**

Course materials are available on [Canvas](#) and [Connect](#). Announcements, grades, lecture slides, case projects, assignments, and activities are posted on Canvas. You should check Canvas regularly for updates. You are responsible for meeting deadlines and retrieving any information from Canvas.

### **EMAIL PROTOCOL**

The best way to contact me is by email. Please use the following protocol: (1) use your UT Tyler email account; (2) put your course number (ACC 4380) in the subject line; (3) sign the email with your full name. The UT Tyler Canvas site is the primary means of communication with students outside of class and should be checked on a regular basis. When you read this, email me one of your favorite sports or hobbies at [vwillis@uttyler.edu](mailto:vwillis@uttyler.edu) by Tuesday, January 10, 2023 at 8 am CST.

### **CLASSROOM POLICIES:**

1. Class starts promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please inform me as soon as possible. If this is a continuing issue, please select a seat near the entrance to minimize the disruptions to the classroom.
2. Inform me in advance if you must leave the class before the scheduled ending time.
3. Electronic devices (cell phones, pagers, iPods, etc.) must be deactivated during class. You may use your computer in class but texting and surfing the internet in class is not allowed.
4. Textbooks, materials and calculators should be brought to all classes.
5. Courtesy to the instructor and fellow students is expected. Open discussion is encouraged in the classroom, but derogatory remarks and profanity will not be allowed in the classroom.
6. Dishonesty will not be tolerated in this class. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University.
7. In an accounting class, missing just one class can cause you to fall behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-to-one basis.
8. Class assignments are due at the beginning of class.

### **Important Covid-19 Information for Classrooms and Laboratories**

*It is important to take the necessary precautions to ensure a healthy and successful year. UT Tyler continues to urge you to protect yourselves against the flu, COVID and any new threats that may be developing. Be diligent about preventive measures such as washing hands, covering sneezes/coughs, social distancing and vaccinations, which have proven to be successful in slowing the spread of viruses. Encourage those who don't feel well to stay home, and if they show symptoms, ask them to get tested for the flu or COVID. Self-isolation is important to reduce exposure ([CDC quarantine/isolation guidelines](#)). Please work with your faculty members to maintain coursework and please consult [existing campus resources](#) for support.*

## **Recording of Class Sessions**

Class sessions may be recorded by the instructor for use by students enrolled in this course. Recordings that contain personally identifiable information or other information subject to FERPA shall not be shared with individuals not enrolled in this course unless appropriate consent is obtained from all relevant students. Class recordings are reserved only for the use of students enrolled in the course and only for educational purposes. Course recordings should not be shared outside of the course in any form without express permission.

## **UT TYLER HONOR CODE**

Every member of the UT Tyler community joins together to embrace: *Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.*

## **SOULES COLLEGE OF BUSINESS STATEMENT OF ETHICS**

The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential the Soules College of Business help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the Soules College of Business at The University of Texas at Tyler will:

- ~ Ensure honesty in all behavior, never cheating or knowingly giving false information.
- ~ Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- ~ Develop an environment conducive to learning.
- ~ Encourage and support student organizations and activities.
- ~ Protect property and personal information from theft, damage and misuse.
- ~ Conduct yourself in a professional manner both on and off campus.

## **ACADEMIC DISHONESTY STATEMENT**

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student's official school records. Also please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

***“All that is required for dishonesty to flourish is that good men and women do nothing.”***

## **STUDENT STANDARDS OF ACADEMIC CONDUCT**

Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

- i. **“Cheating”** includes, but is not limited to:
  - copying from another student’s test paper;
  - using, during a test, materials not authorized by the person giving the test;
  - failure to comply with instructions given by the person administering the test;
  - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed “crib notes”. The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
  - using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
  - collaborating with or seeking aid from another student during a test or other assignment without authority;
  - discussing the contents of an examination with another student who will take the examination;
  - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
  - substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
  - paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
  - falsifying research data, laboratory reports, and/or other academic work offered for credit;
  - taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
  - misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. **“Plagiarism”** includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another’s work and the submission of it as one’s own academic work offered for credit.
- iii. **“Collusion”** includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
- iv. All written work that is submitted will be subject to review by SafeAssign™, available on Canvas.

#### **STUDENTS RIGHTS AND RESPONSIBILITIES**

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: <http://www.uttyler.edu/wellness/rightsresponsibilities.php>

#### **CAMPUS CARRY**

We respect the right and privacy of students who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>

#### **UT TYLER A TOBACCO-FREE UNIVERSITY**

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit <https://www.uttyler.edu/human-resources/wellness/tobacco-cessation/>.

### **STUDENT ACCESSIBILITY AND RESOURCES**

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or you have a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information, including filling out an application for services, please visit the SAR webpage at <http://www.uttyler.edu/disabilityservices>, the SAR office located in the University Center, Room # 3150 or call 903.566.7079.

### **STUDENT ABSENCE DUE TO RELIGIOUS OBSERVANCE**

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

### **STUDENT ABSENCE FOR UNIVERSITY-SPONSORED EVENTS AND ACTIVITIES**

This course follows the practices related to approved absences as noted by the Student Manual of Operating Procedures ([Sec. 1 -501](#)).

### **SOCIAL SECURITY AND FERPA STATEMENT**

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

### **EMERGENCY EXITS AND EVACUATION**

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

### **UT TYLER RESOURCES FOR STUDENTS**

- [UT Tyler Writing Center](#) (903.565.5995), [writingcenter@uttyler.edu](mailto:writingcenter@uttyler.edu)
- [UT Tyler Tutoring Center](#) (903.565.5964), [tutoring@uttyler.edu](mailto:tutoring@uttyler.edu)
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- [UT Tyler Counseling Center](#) (903.566.7254)

### **ANOTHER WRITING SOURCE**

- Purdue Online Writing Lab <https://owl.english.purdue.edu/owl>. The Online Writing Lab (OWL) at Purdue University houses writing resources and instructional material and provides these as a free service of the Writing Lab at Purdue.

### **UNIVERSITY POLICIES**

Please see the University Policies and Information in the UT Tyler Syllabus Module in this course's Canvas page for further explanation of the policies contained in this syllabus and additional student policies.

**ACCT 4380.001 – Auditing  
Spring 2023**

**TENTATIVE COURSE OUTLINE**

(AR – Auditor’s Reports, MC – Multiple Choice, CC – Concept Check,  
PCQ – Chapter Pre- Class Quiz is due at 8 am, Chapter Homework is due at 9:30 am)

| <i>DATE</i>            | <i>CHAPTER</i> | <i>TOPIC</i>   | <i>ASSIGNMENT<br/>DUE</i> |
|------------------------|----------------|--|---------------------------|
| Tues., Jan. 10         | 1              | Overview & Chapter 1   | AR, Syllabus Sheets, MC 1 |
| Thurs., Jan. 12        | 1 - 2          | The Role of the Public Accountant in the American Economy              | Info Sheet, PCQ 1         |
| Tues., Jan. 17         | 2              | Professional Standards   | Ch. 1, PCQ 2              |
| Thurs., Jan. 19        | 3              | Professional Ethics  | Ch. 2, CC 3, APA Quiz     |
| <b>Mon., Jan. 23</b>   |                | <b>Census Day: deadline for all registrations and schedule changes</b> |                           |
| Tues., Jan.24          | 3              | Professional Ethics  | Case 1, PCQ 3             |
| Thurs., Jan. 26        | 3-4            | Legal Liability of CPAs  | Ch. 3, PCQ 4              |
| Tues., Jan. 31         | 4              | Legal Liability of CPAs  | Ch. 4                     |
| Thurs., Feb. 2         |                | <b>Exam 1, Chapters 1- 4</b>   |                           |
| Tues., Feb. 7          | 5              | Audit Evidence and Documentation                                       | PCQ 5                     |
| Thurs., Feb. 9         | 5              | Audit Evidence and Documentation                                       |                           |
| Tues., Feb. 14         | 6              | Audit Evidence and Documentation                                       | Ch. 5, PCQ 6              |
| Thurs., Feb. 16        | 6              | Audit Planning, Understanding the Client, Assessing Risks              | Case 2                    |
| Tues., Feb. 21         | 7              | Internal Control   | Ch. 6, PCQ 7              |
| Thurs., Feb. 23        | 7 - 18         | Internal Control   | PCQ 18                    |
| Tues., Feb. 28         | 18             | Integrated Audits of Public Companies                                  | Ch. 7 & 18                |
| Thurs., Mar. 2         |                | <b>Exam 2, Chapters 5 – 7, 18</b>                                      |                           |
| Tues., Mar. 7          | 9              | Audit Sampling   | PCQ 9                     |
| Thurs., Mar. 9         | 9              | Audit Sampling   | Ch. 9, part 1             |
| Thurs., Mar. 14        |                | <i>Spring Break</i>  |                           |
| Thurs., Mar. 16        |                | <i>Spring Break</i>  |                           |
| Tues., Mar. 21         | 9              | Audit Sampling   | Ch. 9, part 2             |
| <b>Thurs., Mar. 23</b> |                | <b>Last day to withdraw from a class</b>                               |                           |
| Thurs., Mar. 23        | 10             | Cash and Financial Investments   |                           |
| Tues., Mar. 28         | 10             | Cash and Financial Investments   | PCQ 10                    |

**TENTATIVE COURSE OUTLINE CONTINUED**

| <i>DATE</i>                 | <i>CHAPTER</i> | <i>TOPIC</i>                                      | <i>ASSIGNMENT<br/>DUE</i> |
|-----------------------------|----------------|---|---------------------------|
| Thurs., Mar. 30             | 10-11          | Accounts Receivable, Notes Receivable and Revenue | <b>Ch. 10, PCQ 11</b>     |
| Tues., Apr. 4               | 11             | Accounts Receivable, Notes Receivable and Revenue | <b>Ch. 11</b>             |
| Thurs., Apr. 6              |                | <b>Exam 3, Chapters 9 – 11</b>                    |                           |
| Tues., Apr. 11              | 14             | Accounts Payable and Other Liabilities            | <b>PCQ 14</b>             |
| Thurs., Apr. 13             | 16             | Auditing Operations and Completing the Audit      | <b>Ch. 14, PCQ 16</b>     |
| Tues., Apr. 18              | 16 - 17        | Auditor's Reports                                 | <b>Ch. 16, PCQ 17</b>     |
| Thurs., Apr. 20             | 17             | Auditor's Reports                                 | <b>Ch. 17, Final Case</b> |
| <b>APRIL 25 OR 27, 2023</b> |                | <b>COMPREHENSIVE FINAL EXAM: TBA</b>              |                           |

**Census Day - (deadline for all registrations and schedule changes) - Monday, January 23, 2023**

**Last day to drop or withdraw – Thursday, March 23, 2023**

**This is a tentative syllabus and course outline. The instructor reserves the right to make changes as necessary. Changes to this syllabus will be announced in class and all students (whether present or not during the announcement) will be held accountable for these changes.**