COURSE NUMBER: ACCT 4380.01

COURSE TITLE: Auditing

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


A simple four-function calculator (no financial or graphing calculators, cell phones, etc.)

Scantron Form will be required for exams (Form #882-E recommended)

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 - Business 125  Phone: 903-565-5822
Email: vwillis@uttyler.edu (preferred method of contact)

OFFICE HOURS: Mondays and Wednesdays: 1:00 – 2:00 pm, Tuesdays: 2:30 – 4:00 pm
All other times by appointment

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:

BBA Student Learning Outcomes:

Discipline Based Knowledge
Written Communication
Technological Competence
Global Awareness
Social Responsibility

I. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:
   A. To develop an understanding of auditing principles.
   B. To understand the framework of standards that governs application of the principles of auditing.
   C. To apply the standards and auditing principles to a business entity.
   D. To develop communication skills necessary to the auditing profession.
   E. To 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. To 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. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:

1. COMPUTER-BASED SKILLS:
   A. Word Processing – assignments given throughout the semester which are to be typed in Microsoft Word.
   B. Spreadsheets – will be discussed in relation to their use as audit evidence.
   C. Presentation software – will be used by the instructor and/or students to present information.
   D. Database manipulation – discussed in relation to its use in obtaining audit evidence.
   E. Internet Search Skills – through location of online sources for writing assignments.

2. COMMUNICATION SKILLS:
   A. Written – students are expected to exhibit competent technical writing skills in preparing responses to study guides, problems and cases assigned in class.
   B. Oral – students are expected to participate in class discussion and provide individual responses to questions/issues posed in class.

3. INTERPERSONAL SKILLS:
   A. Team-based abilities – opportunities will occur throughout the semester for both impromptu and assigned group activities. Students are expected to demonstrate consensus building and persuasive discussion in completing group assignments.
   B. Leadership – Students will develop leadership skills through in-class small group assignments and presentations of discussion results.
   C. Conflict resolution – Students are presented scenarios of conflicts with audit clients and taught how to respond to certain client/auditor scenarios.
4. PROBLEM SOLVING (CRITICAL THINKING):
   A. Conceptual thinking – Successful application of concepts learned to questions, cases, and issues is an essential requirement of this course.
   B. Gathering and analyzing data - Students are expected to have sufficient research skills to complete class assignments, including manual and computer-aided research.
   C. Quantitative/Statistical skills – Students are expected to apply various analytical methods in forming responses to questions and cases.
   D. Creativity and innovation – not specifically addressed in this course.

5. ETHICAL ISSUES IN DECISION MAKING AND BEHAVIORS:
   A key component in this course is an auditor’s ability to respond to ethical dilemmas during the course of performance of duties. Ethical issues pertaining to the profession of Auditing and Accounting are discussed in class via case studies in which students must ascertain the ethical choices to be made by a hypothetical auditor.

6. PERSONAL ACCOUNTABILITY FOR ACHIEVEMENT:
   A. Meeting deadlines – students are expected to submit all work by the due date as stated in the Assignment Schedule (separate document). **No late work will be accepted.** Make-up tests will not be offered except in extreme circumstances.
   B. Quality of work performed – students are expected to put forth sufficient effort in preparation for class in order to participate in class discussions. Written work should be of the high quality free from typographical errors and in the format requested by the instructor.

7. COMPETENCE IN BASIC BUSINESS PRINCIPLES:
   A. Competence in major field and grounding in other major core areas – students are expected to draw upon knowledge obtained in other accounting courses in order to apply the auditing principles learned in this course. Specifically, concepts learned in Intermediate I and II, as well as statistics are applied to cases for learning purposes.
   B. Awareness of International as well as domestic implications of business decisions – minor emphasis will be placed on international audit requirements.
   C. Understanding and appreciation of strategic impact of business decisions – political, social, and legal issues pertaining to the auditing profession will be discussed at length during this course.

III. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE:

   By the end of this course, students should be able to:
   A. Identify key concepts included in the Statements of Auditing Standards (SAS).
   B. Demonstrate (through application) an understanding of auditing principles and governing standards.
   C. Prepare a standard audit report.
   D. Illustrate good written good communication skills through completion of exercises and/or cases assigned during the semester.
TOPICS COVERED:     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                                     3 hours
                  Total hours                                          37

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.

<table>
<thead>
<tr>
<th>Test #1</th>
<th>20%</th>
<th>A = 90%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test #2</td>
<td>20</td>
<td>B = 80%</td>
</tr>
<tr>
<td>Test #3</td>
<td>20</td>
<td>C = 70%</td>
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<tr>
<td>Test #4</td>
<td>20</td>
<td>D = 60%</td>
</tr>
<tr>
<td>Class projects &amp; homework</td>
<td>20</td>
<td>F = below 60%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
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</tr>
</tbody>
</table>

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. Do not 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) by the 12th day of class. 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
Chapters should be read 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 at the beginning of each chapter.

CLASS CASES, SKITS, PARTICIPATION AND HOMEWORK (20% OF FINAL GRADE)
There will be small cases studies (5%) and audit skits assigned (5%) 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.** Class and group participation (5%) is essential to this class. Therefore, attendance is required. Two or more absences will result in a reduction in your participation grade. Homework (5%) from each chapter (quizzes and/or reading notes may substituted) will be assigned.

**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.

**Canvas**

All course material is available on **Canvas.** 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.

**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. 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.

**LATE WORK IS NOT ACCEPTED.**
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.

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 College of Business and Technology 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 College of Business and Technology 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.

1. “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 SafeAssignTM, 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 21 and over 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 www.uttyler.edu/tobacco-free.

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](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.utyler.edu/disabilityservices](http://www.utyler.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**
If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

**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
- **UT Tyler Tutoring Center** (903.565.5964), 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](https://owl.english.purdue.edu/owl). The Online Writing Lab (OWL) at Purdue University houses writing resources and instructional material, and we provide these as a free service of the Writing Lab at Purdue.

**University Policies**
Please see the informational sheet posted at [http://www.utyler.edu/academicaffairs/files/syllabuspolicy.pdf](http://www.utyler.edu/academicaffairs/files/syllabuspolicy.pdf) and on Canvas for further explanation of the policies contained in this syllabus and additional student policies.
## Tentative Course Outline

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Topic</th>
<th>Assignment/Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wed., Jan. 17</td>
<td>1</td>
<td>Overview &amp; Introduction to Assurance and Financial Statement Auditing</td>
<td></td>
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<tr>
<td>Mon., Jan. 22</td>
<td>1-2</td>
<td>The Financial Statement Auditing Environment</td>
<td>Info Sheet, Ch. 1</td>
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<td>Wed., Jan. 24</td>
<td>2-19</td>
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<td>Ch. 2, Case 1</td>
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<tr>
<td><strong>Mon., Jan. 29</strong></td>
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<td>Census Day: 12th day of classes</td>
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<tr>
<td>Mon., Jan. 29</td>
<td>19</td>
<td>Professional Conduct, Independence, and Quality Control</td>
<td>Ch. 19</td>
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<tr>
<td>Wed., Jan. 31</td>
<td>19-20</td>
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<td>Case 2</td>
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<tr>
<td>Mon., Feb. 5</td>
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<td>Legal Liability</td>
<td>Ch. 20</td>
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<td><strong>Exam 1, Chapters 1, 2, 19, 20</strong></td>
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<tr>
<td>Mon., Feb. 12</td>
<td>3</td>
<td>Audit Planning, Types of Audit Tests, and Materiality</td>
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<tr>
<td>Wed., Feb. 14</td>
<td>3-4</td>
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<td>Ch. 3</td>
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<tr>
<td>Mon., Feb. 19</td>
<td>4-5</td>
<td>Risk Assessment</td>
<td>Ch. 4</td>
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<tr>
<td>Wed., Feb. 21</td>
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<td>Evidence and Documentation</td>
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<tr>
<td>Mon., Feb. 26</td>
<td>6</td>
<td>Internal Control</td>
<td>Ch. 5</td>
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<tr>
<td>Wed., Feb. 28</td>
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<td>Ch. 6</td>
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<td>Mon., Mar. 5</td>
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<td><strong>Exam 2, Chapters 3 - 7</strong></td>
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<td>Spring Break</td>
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<td><strong>Spring Break</strong></td>
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<tr>
<td>Mon., Mar. 19</td>
<td>8</td>
<td>Audit Sampling: An Overview and Application of Tests of Controls</td>
<td>Ch. 8</td>
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<tr>
<td>Wed., Mar. 21</td>
<td>8</td>
<td></td>
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<tr>
<td>Mon., Mar. 26</td>
<td>9</td>
<td>Audit Sampling: An Application to Substantative Tests of Acct Balances</td>
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<tr>
<td>Wed., Mar. 28</td>
<td>9</td>
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<tr>
<td><strong>Mon., Apr. 2</strong></td>
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<td>Last day to withdraw from a class</td>
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<tr>
<td>Mon., Apr. 2</td>
<td>16</td>
<td>Auditing Cash/Investments</td>
<td>Ch. 9</td>
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<tr>
<td>Wed., Apr. 4</td>
<td>16-10</td>
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<td>Ch. 16</td>
</tr>
</tbody>
</table>
# Tentative Course Outline

![Image](image.png)

<table>
<thead>
<tr>
<th>Date</th>
<th>Chapter</th>
<th>Topic</th>
<th>Assignment Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mon., Apr. 9</td>
<td>10</td>
<td>Auditing the Revenue Process</td>
<td>Ch. 10</td>
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<tr>
<td>Wed., Apr. 11</td>
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<td><strong>Exam 3, Chapters 8, 9, 10, 16</strong></td>
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<tr>
<td>Mon., Apr. 16</td>
<td>17</td>
<td>Completing the Audit Engagement</td>
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<tr>
<td>Wed., Apr. 18</td>
<td>17 - 18</td>
<td>Completing the Audit Engagement/Skits</td>
<td>Ch. 17</td>
</tr>
<tr>
<td>Mon., Apr. 23</td>
<td>18</td>
<td>Reports on Audited Financial Statements/Audit Skits</td>
<td>Ch. 18</td>
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<tr>
<td>Wed., Apr. 25</td>
<td></td>
<td>Audit Skits</td>
<td></td>
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</tbody>
</table>

**Wed., May 2, 2018  Comprehensive Final Exam: TBA**

Census Day - 11th class day (last day to withdraw without penalty) - Monday, January 29, 2018

Last day to drop or withdraw – Monday, April 2, 2018

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.