The University of Texas at Tyler  
College of Business & Technology  
Spring 2017

**Course Number**  ACCT 4380.001

**Course Title**  Auditing

**Instructor**  Kathryn W. Kapka, MBA, CPA, CIA, CGAP, CGMA

**Office Information**  Room – BUS 126  Phone 903-566-7114  
email: kkapka@uttyler.edu  
Note: Preferred method of contact is email.

**Office Hours**  Monday & Wednesday: 1:00 – 2:30pm  
Other office hours by appointment.

**Class Room/Time**  BUS 260; Monday & Wednesday 2:30 – 3:50 pm

**Required Text**  Auditing & Assurance Services  
Messier, Glover and Prawitt  
Connect Code – online homework access  
Alpine Cupcakes Inc., Audit Case Study; Dee, Durtschi, Mindak;  
ISBN: 978-1618530738

**Teaching Method**  Lecture, class discussion, problem solving and analysis

**Course Description**  In depth study of auditing standards and their application to the review, analysis and subsequent reporting of financial statements.

**CBT Core Values**  
- PROFESSIONAL PROFICIENCY  
- TECHNOLOGICAL COMPETENCE  
- GLOBAL AWARENESS  
- SOCIAL RESPONSIBILITY  
- ETHICAL COURAGE

**Syllabus**  
This syllabus and Assignment Schedule is intended to be a guide or a plan of what I will teach this semester. Both the syllabus and the assignment schedule are subject to revision at any time. As necessary, I will adjust the schedule appropriately and notify the class via Blackboard.
Statement of Learning Objectives
By the end of this course, students should be able to:
- Demonstrate adequate knowledge of current auditing principles and Statements of auditing Standards.
- Determine audit objectives for a financial statement audit.
- Assess an appropriate level audit risk for a financial statement audit.
- Execute audit procedures for a financial statement audit.
- Write a professional audit report and opinion.

Course Objectives
1. KNOWLEDGE OBJECTIVES:
   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 obtain sufficient knowledge of auditing principles in order to successfully complete the Certified Public Accountant (CPA).

2. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:
   1. COMPUTER-BASED SKILLS:
      A. Word Processing – assignments given throughout the semester which are 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 to present information.
      D. Database manipulation – discussed in relation to its use in obtaining audit evidence.
      E. Internet Search Skills – through location of on-line sources for writing assignment.
   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 without previous arrangements.** Tests may be taken early with instructor permission. 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.

3. STUDENT OUTCOMES - 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. Illustrate good written good communication skills through completion of exercises and/or cases assigned during the semester.

**Topics Covered**

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>History of auditing profession</td>
<td>2</td>
</tr>
<tr>
<td>Legal/regulatory environment</td>
<td>4</td>
</tr>
<tr>
<td>Internal Control/COSO</td>
<td>4</td>
</tr>
<tr>
<td>Attribute testing</td>
<td>5</td>
</tr>
<tr>
<td>Substantive testing</td>
<td>6</td>
</tr>
<tr>
<td>Research</td>
<td>3</td>
</tr>
<tr>
<td>Statistical sampling</td>
<td>6</td>
</tr>
<tr>
<td>Other sampling methods</td>
<td>4</td>
</tr>
<tr>
<td>Types of Reports</td>
<td>4</td>
</tr>
<tr>
<td>Total hours</td>
<td>38</td>
</tr>
</tbody>
</table>


**Student Evaluation**

Total possible points:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
</tr>
<tr>
<td>Exam 3</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td>Team Audit Simulation-Alpine Cupcakes</td>
<td>150</td>
</tr>
<tr>
<td>Reading Notes (18 @ 5 pts; 100 for all)</td>
<td>100</td>
</tr>
<tr>
<td>Homework</td>
<td>100</td>
</tr>
<tr>
<td>Attendance/In class activities</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total points</strong></td>
<td>800</td>
</tr>
</tbody>
</table>

**Grading Scale**

90% = A = 720 to 800 points
80% = B = 640 to 719
70% = C = 560 to 639
60% = D = 480 to 559
Below 60% = F = <479

**Note:**
If you find yourself a few points short of your desired goal at the end of the semester, do **not** email me and ask for something to do for additional credit! I will not create, and grade, a special assignment for just you! Any and all opportunities for points are available to all of my students. How many points you accumulate during the semester is up to you!

**Exams**

The exams will be administered in class and will consist of multiple choice and analytical problems. Three exams during the semester will test your knowledge and understanding of the material that has been presented. The final exam is not a cumulative exam over all material presented during the semester.

Make-up exams will not be allowed except under extreme circumstances. Should you need to be absent for an examination, it is your responsibility to reschedule with me, in advance of the examination date and time, for a time not to exceed two (2) days from the originally scheduled exam. Failure by you to schedule a make-up exam within these guidelines will cause the missed exam to be recorded as a zero (0), making it difficult to pass the course.

If you have any questions about your grade or progress, please see me during office hours as soon as such concerns arise. No grade will be changed or corrected two weeks after it is posted in Blackboard. **Issues concerning exam grades will not be discussed in class.** If you feel that there is an error on the grading of an exam, you must wait 24 hours and then come to my office during office hours to discuss. Be prepared to prove your case by showing the instructor the “correct” answer in the textbook.
**Team Audit Simulation**
In groups, you will complete the Alpine Cupcake, Inc. Audit simulation. This project will be submitted in three sections throughout the semester. Please see the Assignment Schedule for specific due dates. Because audits are performed in teams, this exercise will be a team exercise. Teams will be assigned by the instructor at the beginning of the semester. Detailed instructions for completing the simulation are posted on Blackboard.

**Make Up Policy**
No make-up assignments or exams will be allowed unless arrangements have been made prior to the due date. The standard policy of the School of Business regarding make-up exams will be observed at all times. If you cannot be present for an in-class activity, you must contact me the week before the scheduled activity. Make-up exams will not be given after graded exams are returned to students.

**Homework**
Homework assignments are completed in CONNECT, the on-line homework tool from McGraw-Hill. You will be expected to complete all assignments by the scheduled due date. The lowest two homework grades will be dropped to determine your homework average. Therefore, do not ask for extensions of due dates. All assignments will be opened at the beginning of the semester, but will close as we complete that chapter. So stay on top of the assignment schedule.

**Reading Notes**
For each chapter we will cover, there are Reading Notes assigned and posted on Blackboard. These are to be printed out and answered, and submitted in class on the first day that the chapter is covered per the Assignment Schedule. Reading Notes cannot be submitted except by attending class. If you are absent due to an official University function, you may submit the Reading Notes prior to your absence. Do not give your Reading Notes to another student to turn in for you – neither of you will receive credit. Failure to submit Reading Notes due to absence in class will affect your attendance points.

**Attendance/Participation Policy**
Periodically, class activities will be collected and scored towards your participation grade. Excessive absences will affect your grade. Do not schedule work, appointments or other activities on class meeting days. Since much of the content of this class involves interactive discussion, it is important that you attend class, are prepared for class, and be ready to present and defend your ideas and responses when call upon. Preparation for class includes having read the assigned material and completed the required homework. Office hours will not be spent repeating instructions to students who miss class. If you are absent, it is your responsibility to obtain materials and class notes from a classmate.
Please respect the instructor and fellow students by not coming to class late, leaving early, disruptively talking during presentations, or having cell phones disrupt our time. The participation component of your grade will be determined on the basis of:
- Professional behavior in class, which includes behaviors such as arriving on time, not leaving early without first notifying your instructor, passing notes, talking in class, and sleeping in class.
- When class begins, you are expected to have your materials out and ready to learn.
• Maintain respect by listening attentively (without speaking to your neighbors) to both your instructor and your colleagues.
• Bring your phone to class, but silence it!
• Courteous interactions with the instructor, both in and out of the classroom.
• Courteous interactions with other students while in the classroom.

If I become aware of extremely unprofessional behavior by an individual toward classroom colleagues or the instructor, if an individual is consistently absent or tardy, or if an individual is regularly disrespectful during class meetings (too much talking with neighbors), then that individual can receive a zero (0) for the participation portion of their grade.

Calculators
Bring a standard 4 function calculator to class. No cell phones or devices capable of text-messaging or any other form of outside the classroom communication will be allowed as a calculator during an exam. If you bring a cell phone or other device capable of emitting tones or ringing it must be silenced during class. Any student violating either of these rules on exam day will have their exam collected immediately and must leave the classroom.

Blackboard
Changes in Assignment due dates and other announcements will be posted on blackboard. Any changes will be made at least 48 hours in advance. You are responsible for any information posted on Blackboard so please check it, and your student email regularly.

Retention of Graded Papers
Examinations and other graded documents will be returned for your inspection in class as soon as they are graded. Unclaimed documents will be in my office and be available for pick-up during scheduled office hours. At the end of the following semester, the documents will be destroyed. It is your responsibility to resolve any questions or disputes about these documents and their grading before their destruction; otherwise, I will assume you have waived your right of protest and will destroy the documents. If you are absent when papers are returned, they will be placed in an “unclaimed paper” box in my office. You may come to my office to retrieve them. Any unclaimed papers (other than exams) will be destroyed after final grades are calculated.

HOW TO BE SUCCESSFUL IN THIS CLASS
--ATTEND CLASS!! You cannot learn if you are not here. I will not hold individual class sessions for those who do not come to class. If you are absent, obtain the class notes from a fellow student. If you are absent due to an official University function, please see me for instructions.
--Come to class prepared: including reading assigned materials, completing all assignments, bring a calculator and your textbook. I come to each class prepared to teach, and you should come prepared to learn.
--You will get out of this class knowledge equal to the effort expended; minimum effort = minimum results. Aim high for best results!
--Do the assignments...all of them! Even if you have accumulated sufficient points. Tactile learning reinforces the concepts covered in class. Whether you complete the homework or not, you are responsible for the concepts covered in all assignments.
--Do not wait until after Spring Break to realize that you are struggling. Come see me during office hours at the first sign of trouble comprehending the material. Do not wait until the final exam to seek help, and then expect a miracle!!
I will not waste our valuable time in class, or reply to emails, answering questions that are in this syllabus. This document was prepared and posted on Blackboard to provide you with a reference for your questions not related to subject matter.

Ask questions!! If you do not understand something, or desire a clarification – speak up! I will gladly explain and attempt to improve your understanding. Do not be afraid to ask questions...if you don't understand, I assure you there are others in the class that don't understand either!

Do not use class time to ask questions about material previously presented or in the syllabus. If I feel that your questions have been answered and you are still confused, I will suggest you come see me so that we do not utilize too much class time on individual issues.

I will answer all emails within 24 hours. However, if you make a habit of emailing questions that should have been asked in class, I will suggest you speak up in class. Concepts covered in class will not be reexplained in an email – come to office hours! Also, email questions will not be considered class participation.

Do not send me an email along the following lines...“Sorry I missed class. Did I miss anything important?” Seriously, this is probably my pet peeve! Every class is important!

**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.
**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. 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.utt Tyler.edu/wellness/rightsresponsibilities.php

**University Policies**
All policies and procedures of the University will be observed in the administration of this course and classroom.

**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.utt Tyler.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, kretek, 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.utt Tyler.edu/tobacco-free.

**Grade Replacement/Forgiveness and Census Date Policies**
Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. (For Spring 2017, the Census Date is January 30, 2017.) Grade Replacement Contracts are available in the Enrollment Services Center or at http://www.utt Tyler.edu/registrar. Each semester’s Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the 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. The Census Date (Jan. 30, 2017) is the deadline for many forms and enrollment actions of which students need to be aware. These include:

- Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.
- Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census Date)
- Schedule adjustments (section changes, adding a new class, dropping without a “W” grade)
- Being reinstated or re-enrolled in classes after being dropped for non-payment
- Completing the process for tuition exemptions or waivers through Financial Aid State-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). Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

**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 non-visible disabilities such as chronic diseases, learning disabilities, head injury, PTSD or ADHD, or you have a history of modifications or accommodations in a previous educational environment you are encouraged to contact the Student Accessibility and Resources (SAR) office and schedule an interview with the Accessibility Case Manager/ADA Coordinator, Cynthia Lowery Staples. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information or to set up an appointment please visit the SAR office located in the University Center, Room 3150 or call 903.566.7079. You may also send an email to cstaples@uttyler.edu

**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.

**Revised 09/16 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.

**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 SafeAssignTM, available on Blackboard.

**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)
## ACCT 4380 - Auditing
### Spring 2017 Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/18/17</td>
<td>Ch. 1: Introduction</td>
<td>Create CONNECT account</td>
</tr>
<tr>
<td>1/23/17</td>
<td>Ch. 2: F/S Auditing Environment</td>
<td>Ch. 1&amp;2 RN due Ch. 1&amp;2 HW due 2/5/17</td>
</tr>
<tr>
<td>1/25/17</td>
<td>Ch. 3: Audit Planning</td>
<td>Ch. 3 RN due Ch. 3 HW due 2/5/17</td>
</tr>
<tr>
<td>1/30/17</td>
<td>Instructor Gone</td>
<td><strong>Online Assignment due 2/1/17</strong></td>
</tr>
<tr>
<td>2/1/17</td>
<td>Instructor Gone</td>
<td><strong>Online Assignment due 2/1/17</strong></td>
</tr>
<tr>
<td>2/6/17</td>
<td>Ch. 4: Risk Assessment Alpine Cupcake Instructions</td>
<td>Discussion: 4-28 Ch. 4 RN due Ch. 4 HW due 2/12/17</td>
</tr>
<tr>
<td>2/8/17</td>
<td>Ch. 5: Audit Evidence &amp; Documentation</td>
<td>Discussion: 5-32 Ch. 5 RN due Ch. 5 HW due 2/12/17</td>
</tr>
<tr>
<td>2/13/17</td>
<td>Exam #1</td>
<td>Ch. 1, 2, 3, 4 &amp; 5</td>
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<tr>
<td>2/15/17</td>
<td>Ch. 6: Internal Control – Financial Statement Audit</td>
<td>Ch. 6 RN due Ch. 6 HW due 2/19/17</td>
</tr>
<tr>
<td>2/20/17</td>
<td>Ch. 7: Internal Control – over Financial Reporting</td>
<td>Ch. 7 RN due Ch. 7 HW due 2/26/17 Alpine Cupcakes - Risk Assessment Module #1 due</td>
</tr>
<tr>
<td>2/22/17</td>
<td>Ch. 8: Audit Sampling – Tests of Controls</td>
<td>Ch. 8 RN due Ch. 8 HW due 2/26/17</td>
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<tr>
<td>2/27/17</td>
<td>Instructor Gone</td>
<td>Catch up and read ahead!</td>
</tr>
<tr>
<td>3/1/17</td>
<td>Ch. 9: Audit Sampling – Substantive Tests</td>
<td>Ch. 9 RN due</td>
</tr>
<tr>
<td>3/6/17</td>
<td>Ch. 9 - continued</td>
<td>Ch. 9 HW due 3/12/17</td>
</tr>
<tr>
<td>3/8/17</td>
<td>Ch. 16: Auditing Cash</td>
<td>Ch. 16 RN Ch. 16 HW due 3/12/17</td>
</tr>
<tr>
<td>3/13/17</td>
<td>Spring Break</td>
<td>No class</td>
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<td>3/15/17</td>
<td>Spring Break</td>
<td>No class</td>
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<tr>
<td>3/20/17</td>
<td>Exam #2</td>
<td>Ch. 6, 7, 9 &amp; 16</td>
</tr>
<tr>
<td>3/22/17</td>
<td>Ch. 10: Auditing Revenue</td>
<td>Ch. 10 RN due</td>
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<td>Ch. 10 HW due 3/26</td>
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<td>3/27/17</td>
<td>Ch. 11: Auditing Purchasing</td>
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<td>Alpine Cupcakes #2 – Cash Module due</td>
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<td>Ch. 11 HW due 4/2/17</td>
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<td>3/29/17</td>
<td>Ch. 13: Auditing Inventory</td>
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<td>Ch. 14: Prepaid &amp; PPE</td>
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<td>Ch. 14 HW due 4/9/17</td>
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<td>Exam #3</td>
<td>Ch. 10, 11, 13 &amp; 14</td>
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<td>4/10/17</td>
<td>Ch. 15: Liabilities &amp; Equity</td>
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<td>Ch. 12: Auditing HR</td>
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<td>Ch. 17: Completing the Engagement</td>
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<td>Alpine Cupcakes #3 – A/R and Sales Module Due</td>
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<td>Ch. 18: Audit Reports</td>
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<td>Official University Study Day</td>
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<td>5/3/17</td>
<td>Final Exam</td>
<td>Ch. 12, 15, 17, 18</td>
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