Instructor Information

Instructor: Dr. David Kerr
E-mail: dskerr@uncc.edu I will respond to emails within 24 hours (usually much faster). Feel free to contact me via email whenever you have questions or need help in this course, but don’t wait until the last minute to ask me something about an exam that begins in a few hours.

Class Hours: Tuesday, 2:00–4:45, Center City bldg., room 501.
Office Hours: On days we meet for class: 1:15–1:50 and 4:50–6:00, Center City bldg., room 713. In addition, you can contact me 24/7 via e-mail.

Required Materials


Recommended Optional Materials


If you did not take an auditing course as an undergraduate, you should consider acquiring an auditing textbook. I recommend any of the following textbooks:

Prerequisites

Permission of the MACC Program Director.

General Comments

Welcome to Financial Statement Auditing! I believe you will find this course to be one of the most interesting and enjoyable classes you have taken, as well as one of your best learning experiences. I am looking forward to getting to know each of you this semester and helping you succeed in this course, in the University, and in your career.

Keep in mind that your primary goal in this course is to enhance your professional career. Do not approach the course as if your only goal is to perform well on exams. You should make every effort to attend class. If you occasionally skip class, you will find yourself continually struggling to catch up.

Please feel free to meet with me if you ever need help with this course. In addition, I welcome your suggestions about how the course could be improved.

Canvas (UNC Charlotte Learning Management System)

Class Notes: Class notes for each topic we will cover in this course are available on Canvas. We will work through those notes during class. The notes are in PDF format; I recommend you print the notes and bring them with you to class.

Exam Scores: You can use Canvas to check your scores for exams and projects. Click the Grades button in the Navigation area on the left side of your screen.

To access Canvas, open your browser and go to canvas.uncc.edu.

Grades

Your grade in the course will be based on five team quizzes, five individual exams, and if you choose, an audit practice case (for extra credit). Your lowest quiz score will be dropped. Your best four exam scores will be doubled as follows:

**Points Available**

<table>
<thead>
<tr>
<th>Description</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Team quizzes (best 4 of 5 @ 10 points each)</td>
<td>40</td>
</tr>
<tr>
<td>Lowest exam score</td>
<td>100</td>
</tr>
<tr>
<td>Other exam score</td>
<td>100 x 2</td>
</tr>
<tr>
<td>Other exam score</td>
<td>100 x 2</td>
</tr>
<tr>
<td>Other exam score</td>
<td>100 x 2</td>
</tr>
<tr>
<td>Other exam score</td>
<td>100 x 2</td>
</tr>
<tr>
<td>Other exam score</td>
<td>100 x 2</td>
</tr>
<tr>
<td>Total possible points</td>
<td>940</td>
</tr>
</tbody>
</table>

Assignments from the Integrated Audit Practice Case 50 (optional – extra credit)
Preliminary Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>846 – 940</td>
<td>A</td>
</tr>
<tr>
<td>705 – 845</td>
<td>B</td>
</tr>
<tr>
<td>564 – 704</td>
<td>C</td>
</tr>
<tr>
<td>Less than 564</td>
<td>U</td>
</tr>
</tbody>
</table>

Teams

On the first day of class, you will form a team with two or three other members of the class. In subsequent class sessions, you will interact with your team members, with other members of the class, and with me as we work through questions and problems and take quizzes. A significant portion of the learning process will occur during these interactions as you work closely with one another and with me discussing and clarifying issues that you find difficult to understand.

Teams will be used in this course to facilitate your understanding of auditing and to simulate the professional world of accounting where a significant number of activities are performed in teams. Interacting in teams sharpens your interpersonal skills and your ability to work as a team player to accomplish team goals.

Knowledge and skills are of little use if you cannot apply them in your relationships with other people on the job. The heart of most jobs, especially the higher-paying, more interesting jobs, is teamwork, which involves getting others to cooperate, leading others, coping with complex issues of power and influence, and helping solve people’s problems by working with them. Teamwork, communication, effective coordination, and division of labor characterize most real-life settings. Grades in school do not predict success in a career—social skills do. (Johnson, Johnson, and Smith, ASHE-ERIC Higher Education Report No. 4, Washington, D.C.)

“*I will pay more for the ability to deal with people than any other ability under the sun.*”

—John D. Rockefeller

Team Quizzes

Five team quizzes will be given in class during the semester. Each quiz is worth 10 points and will consist of multiple-choice, true/false, or fill-in-the-blank questions. The primary purpose of the quizzes is to encourage you to keep on schedule with your reading and studying.

Quizzes are closed-book, but each member of your team may use one 4"x6" note card with notes on both the front and the back. **Note cards must be hand-written** (not typed or photocopied).

**You must be present to receive credit for team quizzes.** There will be no make-up quizzes, nor will any quizzes be given early. You can miss one quiz without negatively affecting your grade in the course, as **your lowest quiz score will be dropped** when determining your grade. Dropping one quiz score allows for the possibility that you may have to miss a quiz due to unavoidable circumstances such as illness, car problems, work, interviews, weddings, funerals, or other conflicts. Thus, if you miss a quiz, that will be the quiz dropped.¹

¹ If you miss a second quiz due to work, medical reasons, or other University excused absence, you will be allowed to make up that quiz, but you will take the quiz by yourself, not with your team.
Examinations

You will be given five exams during class: four mid-term exams and a final exam. During each mid-term exam, you may use one 4" x 6" note card with notes on the front and back. **Your note card must be handwritten** (not typed or photocopied). During the **final exam**, you may use one 8½" x 11" sheet of paper with your own handwritten notes. I recommend you use one side of your sheet of paper for notes about Topics 13, 14, and 15 and the other side for notes about the audit- and fraud-related concepts discussed in the *Trap Doors and Trojan Horses* novel. You may also use, but not share, a calculator during exams.

On exam days, bring with you the following items:
- #2 pencil(s) and eraser
- Calculator (must **not** be a calculator app on a cellphone)
- Your hand-written note card (mid-term exams) or sheet of paper (final exam)

**Conduct during exams:** Keep your eyes on your own exam and opscan. All books, computers, tablets, cell phones, and scratch paper must be put completely away before the test. In addition, you may not wear any type of “smartwatch.” If you choose to wear a hat with a brim during an exam, the brim must be facing backwards.

**Policy on reviewing exams:** You will be able to review your exam in class the week after the exam. The questions used on exams and quizzes are copyrighted. Therefore, you are not permitted to print, write down, or take pictures or screenshots of any of the questions. You should put your cell phone away before beginning the review.

You should make every effort to take each exam on the scheduled date. Make-up exams will be given only in situations involving an excused absence with appropriate documentation. Make-up exams are typically a combination of multiple-choice, true/false, short answer (fill-in-the-blank), and/or problems. If you miss the final exam due to an excused absence with appropriate documentation, you will be given a make-up final exam during the second week of the following semester.

Exam scores are not “curved,” and there will be no “do-over” exams. In other words, if you perform poorly on an exam, you will not have an opportunity to replace your score on the original exam with a makeup exam.

The Integrated Audit Practice Case (optional – extra credit)

The **Integrated Audit Practice Case** is a highly realistic simulated audit consisting of 10 assignments. This case will give you the opportunity to apply the concepts you learn about in class to a real-world setting. In addition, the *Case* may help you prepare for our exams and for simulations on the CPA exam. Simulations on the CPA exam are designed to increase the exam’s authenticity by presenting realistic scenarios that simulate the tasks a newly licensed CPA might be expected to perform on the job, such as reviewing memos, bank statements and other documents.

This project is optional, not required. If you choose to complete and turn in assignments from the *Case* for extra credit, they will be worth a maximum of 50 extra-credit points toward your final grade.

Assignments from the *Case* must be completed and turned in on or before the due dates indicated below and on your **Course Schedule**.

**Your solutions must be the result of your own efforts.** Copying answers from another student and turning them in as your own, or the use of solutions manuals, solutions from prior semesters, or solutions found on the Internet would be an act of academic dishonestly.
Assignments will be collected at the beginning of class on the due dates. Assignments turned in after class will be marked “late” and will be subject to a late penalty of 25 percent of the points earned on that assignment. Therefore, if you are going to be absent on a day an assignment is due, I recommend you give your completed assignment to a classmate to turn in for you.

Prior to turning in each assignment, you should download and print a coversheet for the assignment from Canvas. Write your name, section number, and team number on the cover sheet and staple it to the front of your assignment.

The point distribution, topics, and due dates for the assignments from the Integrated Audit Practice Case are as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>Topic</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>5</td>
<td>Review client background information</td>
<td>Sept 14</td>
</tr>
<tr>
<td>2</td>
<td>5</td>
<td>Perform preliminary analytical procedures</td>
<td>Sept 14</td>
</tr>
<tr>
<td>3</td>
<td>5</td>
<td>Determine materiality and assess risk</td>
<td>Sept 14</td>
</tr>
<tr>
<td>4</td>
<td>5</td>
<td>Assess control risk and plan tests of controls</td>
<td>Oct 5</td>
</tr>
<tr>
<td>5</td>
<td>5</td>
<td>Perform tests of controls and transactions</td>
<td>Oct 5</td>
</tr>
<tr>
<td>6</td>
<td>10</td>
<td>Perform audit of accounts receivable</td>
<td>Nov 2</td>
</tr>
<tr>
<td>8</td>
<td>5</td>
<td>Perform audit of cash</td>
<td>Nov 23</td>
</tr>
<tr>
<td>9</td>
<td>5</td>
<td>Perform audit of inventory</td>
<td>Nov 23</td>
</tr>
<tr>
<td>10</td>
<td>5</td>
<td>Complete the audit</td>
<td>Dec 7</td>
</tr>
</tbody>
</table>

*Trap Door and Trojan Horses (2nd edition, 2021)*

This exciting educational novel mixes auditing, fraud, crime, ethics, cybercrime, and expert witnessing for a better, easier, and more engaging way to learn many aspects of auditing and investigations. The novel provides a painless way of learning many audit-related principles and illustrates the differences between a regular audit and the investigation required by forensic accountants to uncover fraud. The suspenseful story combines computer and auditing concepts in a fashion you can understand and enjoy. With cybercrime costs ranking second behind customer fraud and ahead of asset misappropriation, accountants must be familiar with digital auditing.

Read the novel at your own pace during the semester, but I recommend you begin early as there are 224 pages. Audit- and fraud-related contents discussed in the novel are fair game on our final exam, so be sure to finish the novel before the end of the semester. I recommend you take notes about the novel’s audit- and fraud-related contents while reading the novel. As mentioned on page 4 of this syllabus, you may use one 8½" x 11" sheet of paper with hand-written notes during the final exam.

*Cell Phones and Computers*

The use of cell phones, beepers, or other communication devices is disruptive, and is therefore prohibited during class. Please turn your cell phone off before entering the classroom.

You are permitted to use computers or tablets during class for note-taking and other class-related work. The use of computers or tablets during class for activities not related to the class is distracting to other students (and to you) and is not allowed.
Attendance and Participation

**Class attendance is important** to your success in this course. Your attendance and participation will improve your understanding and retention of the material covered in class and will give you an opportunity to clarify and test your understanding of the material. Please arrange your schedule to be at class on time each day we meet. Being present for the full class, from the start to the end, is important. You will be responsible for all material covered in class as well as in the homework assignments and readings. If you are unable to attend a class, please let me know in advance if possible. Multiple unexcused absences from class will result in a downward adjustment of your course grade.

**Promptness is important** and is an expected quality of successful individuals in the accounting profession. Students arriving late to class tend to disrupt other students, so please be prompt.

Unless it’s an emergency, **please do not leave class before it’s over**. Leaving class early is distracting and discourteous to other students and to me. If you know you’re going to have to leave early, please let me know before class starts.

Religious Accommodations

UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with University procedures, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at [https://legal.uncc.edu/policies/up-409](https://legal.uncc.edu/policies/up-409). It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

Policies Regarding Grading

Portions of the following paragraph are from the University’s *Policies and Procedures for Appeals of Final Course Grades*; for more information, see [http://legal.uncc.edu/policies/up-410](http://legal.uncc.edu/policies/up-410)

Determination of final course grades and policies and procedures regarding grades is the responsibility of faculty, not students. Thus, the grading policies, procedures, and scales in your courses at UNC Charlotte are not open to debate, negotiation, or appeal. It is **inappropriate** for a student to contact a faculty member at the end of the semester in an attempt to influence the faculty member’s determination of final course grades. This includes, but is not limited to, asking the faculty member to raise the student’s grade for any reason. However, if you believe your final course grade assigned by the instructor was the result of a clear and material **mistake** in calculating or recording grades, you should contact the instructor, who will explain how the grade was determined. Your inquiry to the instructor should occur as soon as possible after the formal grade report is received. If you are unable to resolve the grievance through consultation with the instructor, a written request for review of the course grade may be submitted to the Chairperson or Director of the program in which the course was taught. Requests for review must be submitted within the **first four weeks** of the next regular academic semester.

For this course, your semester grade will be determined by the total number of points you earn on exams, quizzes, and projects during the semester (with a downward adjustment for multiple unexcused absences, if applicable) — **period**. Factors and circumstances other than your total points (and unexcused absences) will not be considered. This includes, but is not limited to, factors such as **need** (e.g., if you need a “B” or better to keep a scholarship or to graduate, then you must earn at least enough points to receive a B; plan accordingly),
effort (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of hours per week you work, number of courses you’re taking this semester, prior coursework or work experience related to accounting, etc. (i.e., all students will be graded similarly, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with disabilities will be graded in the same manner as all other students; however, students with disabilities may request reasonable accommodation of their disabilities. Finally, please note that there will be no additional “extra credit” work available, no “do-over” exams, and exams are not curved. I will not grade you differently than other students or raise your end-of-semester grade – please don’t ask.

Policies Regarding Academic Honesty

A high level of ethical conduct is a critically important attribute of members of the accounting profession. The importance of ethical conduct extends into the academic arena where the profession’s future leaders are being prepared. Thus, accounting students are expected to conduct themselves in a manner that is above reproach in their academic work.

Academic misconduct includes cheating, fabrication, falsification, multiple submissions, plagiarism, and complicity. Each of these types of misconduct is discussed in the Code of Student Academic Integrity on the following website: https://legal.uncc.edu/policies/up-407, along with related penalties and procedures. You are expected to be familiar with, and to follow, this Code.

In addition, the following specific requirements are expected in this class:

(1) Strict individual performance on exams, i.e., not copying from or looking at another student’s exam or opscan;
(2) Not allowing another student to copy from or look at your exam or opscan;
(3) Not consulting notes or books during exams or quizzes unless specifically permitted to do so;
(4) The questions used on exams and quizzes are copyrighted. Therefore, you are not permitted to write down or take pictures of any of the questions. This applies not only during exams and quizzes but also when reviewing exams and quizzes.

Plagiarism consists of passing off as one’s own the ideas, words, writings, etc., which belong to another. In accordance with this definition, you are committing plagiarism if you copy the work of another person and turn it in as your own, even if you have that person’s permission.

Accessibility for Students with Disabilities

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide me with a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office at Fretwell 230 on main campus.
Description and Objectives of the Course

Course Description

Analysis of the accounting control system and the independent auditor’s examination of the system and other evidence as a basis for expressing an opinion on financial statements.

Primary Objective

The main objective of this course is to help you develop a sound understanding of auditing theory and concepts necessary for a successful career in public accounting. The primary focus of this course is on independent auditors’ examinations of financial accounting information systems, their related internal controls, and audit evidence as a basis for expressing an opinion on financial statements. We will emphasize the rationale and objectives of specific auditing techniques with the goal of developing your analytical and critical thinking skills in the context of an audit.

Secondary Objective

To encourage you to assume the primary responsibility for the learning process.

The professional worlds of auditing and accounting are dynamic and constantly changing. Your education will not end when you receive your diploma. How successful you are in your career will depend on your ability and willingness to continually learn and increase your knowledge of the profession through personal study, formal continuing professional education, and experience. One goal of this course is to motivate and teach you how to learn on your own so that you will have the foundation on which life-long learning can be built. You will be encouraged to “learn for your career,” not just to pass an exam or the course.

Note: I reserve the right to modify the course schedule, deadlines, reading and homework assignments, classroom procedures, and course policies if circumstances warrant.

If I am late in arriving to class, please wait 10 minutes after the scheduled start of class before leaving.
## Course Schedule (Subject to revision)

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Discussion Topic</th>
<th>After-class Assignment</th>
</tr>
</thead>
</table>
| [1]          | **Tuesday Aug 24 2:00pm**                                                                                                                                                                                                                                                                                                                                                                                                                                                             | **Study the recommended questions in *Gleim* related to Topic 1 (see the list of recommended questions near the end of this syllabus).**  
**There is a team quiz next week on Topic 1. The quiz will occur at the beginning of class, so don’t arrive late. To prepare for the quiz, be sure to study your class notes for Topic 1 and the related multiple-choice questions in *Gleim*. Also prepare a 4"x6" note card.**  
**Begin reading the *Trap Doors and Trojan Horses* novel. I recommend you read one or two chapters each week. Don’t forget to take notes (see page 5 of this syllabus).** |
| [2]          | **Tuesday Aug 31**                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | **Study the recommended questions in *Gleim* related to Topics 2 and 3 (see the list of recommended questions near the end of this syllabus).**  
**There is a quiz next week on Topics 2 and 3. Be sure to study your class notes for Topics 2 and 3 and the related multiple-choice questions in *Gleim*. Also prepare a 4"x6" note card.**  
**Work on *Audit Case* assignments 1 and 2 for extra credit (optional).** |
| [3]          | **Tuesday Sept 7**                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | **Study the recommended questions in *Gleim* related to Topic 4.**  
**Work on *Audit Case* assignment 3 for extra credit. Assignments 1, 2, and 3 are due next week.** |
| [4]          | **Tuesday Sept 14** **Audit Case assignments 1, 2, and 3 for extra credit are due at beginning of class today.**  
**Exam 1 (Topics 1 through 4)**                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | **Continue reading the *Trap Doors and Trojan Horses* novel.** |
| [5]          | **Tuesday Sept 21**                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | **Study the recommended questions in *Gleim* related to Topics 5 & 6.**  
**Prepare for next week’s quiz on Topic 5. Don’t forget to make a 4"x6" note card.**  
**Work on *Audit Case* assignment 4 for extra credit (optional).** |
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>[6] Sept 28</td>
<td>Quiz 3 This quiz consists of five questions about Topic 5. Discussed Audit Case assignment 5. Finish Topic 6 – Auditing Internal Control over Financial Reporting. Topic 7 – Audit Sampling: Tests of Controls and Substantive Tests of Transactions. Study the recommended questions in Gleim related to Topic 7. Work on Audit Case assignment 5 for extra credit. Assignments 4 and 5 are due next week.</td>
</tr>
<tr>
<td>[7] Oct 5</td>
<td>Audit Case assignments 4 and 5 for extra credit are due at beginning of class today. Exam 2 (Topics 5, 6, and 7) Continue reading the Trap Doors and Trojan Horses novel. If you’ve been reading one or two chapters per week, you should be about half-way through the novel by now.</td>
</tr>
<tr>
<td>Oct 12</td>
<td>Student Recess – No Classes</td>
</tr>
<tr>
<td>[10] Nov 2</td>
<td>Audit Case assignment 6 for extra credit is due at beginning of class today. Exam 3 (Topics 8 and 9) Continue reading the Trap Doors and Trojan Horses novel.</td>
</tr>
<tr>
<td>[12] Nov 16</td>
<td>Quiz 4 This quiz consists of five questions about Topics 10 and 11. Discussed Audit Case assignment 9. Topic 12: Completing the Audit Engagement. Study the recommended questions in Gleim related to Topic 12. Work on Audit Case assignment 9 for extra credit. Assignments 8 and 9 are due next week.</td>
</tr>
<tr>
<td>[13] Nov 23</td>
<td>Audit Case assignments 8 and 9 for extra credit are due at beginning of class today. Exam 4 (Topics 10, 11, and 12) Continue reading the Trap Doors and Trojan Horses novel, including Panels 1 through 7 on pages 193 to 224. You can skip Panel 8.</td>
</tr>
<tr>
<td>Date</td>
<td>Event Description</td>
</tr>
<tr>
<td>------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| [14]       | **Tuesday Nov 30**  
Discuss *Audit Case* assignment 10.  
Review Exam 4.                                                                                           |
|            | Study the recommended questions in *Gleim* related to Topic 13.  
Prepare for next week’s quiz on Topic 13. Don’t forget to make a 4”x6” note card.  
Work on *Audit Case* assignment 10 for extra credit. Assignment 10 is due next week.                    |
| [15]       | **Tuesday Dec 7**  
*Audit Case* assignment 10 for extra credit is due at beginning of class today.  
**Quiz 5** This quiz consists of five questions about Topic 13.  
Topic 15: Attestation Services.                                                                                                                                 |
|            | Study the recommended questions in *Gleim* related to Topics 14 and 15.                                                                                     |
| Date and time to be determined | **Final exam** (Topics 13, 14, and 15 and the audit- and fraud-related content in *Trap Doors & Trojan Horses*)  |
The proper use of this book (Gleim) will significantly enhance your understanding of auditing. The following recommended questions have been selected specifically to expand your knowledge of auditing. Don’t worry if you can’t answer each question correctly on your first try. Regardless of whether you answer correctly or not, be sure to read the discussion of the answer shown next to each question.

### Recommended Questions from Auditing & Systems: Exam Questions and Explanations (Gleim) – 22nd Edition

<table>
<thead>
<tr>
<th>Topic Number in ACCT 6220</th>
<th>Recommended Questions in Gleim</th>
<th>Topic Number in ACCT 6220</th>
<th>Recommended Questions in Gleim</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1.1.1; 1.1.2; 1.1.3; 1.1.4; 1.1.5; 1.1.6; 1.1.7; 1.1.9; 1.1.12; 1.1.13; 1.1.16; 1.1.17; 1.4.3. 2.7.6; 2.7.7. 15.1.1; 15.1.2; 15.1.4; 15.1.6; 15.1.7; 15.1.8.</td>
<td>9</td>
<td>6.1.3; 6.1.7; 6.1.8; 6.1.10; 6.1.11; 6.1.12; 6.1.13; 6.1.17; 6.1.18; 6.1.19; 6.1.20. 11.1.2; 11.1.3; 11.1.4; 11.1.6; 11.1.9; 11.1.13; 11.1.14; 11.1.15; 11.1.20; 11.1.22; 11.1.24.</td>
</tr>
<tr>
<td>2</td>
<td>3.1.1; 3.1.2; 3.1.4; 3.1.5; 3.1.6; 3.1.8; 3.1.9; 3.1.10; 3.1.11; 3.2.3; 3.2.7; 3.2.8; 3.2.9; 3.3.4; 3.3.11; 3.3.12; 3.3.13.</td>
<td>10</td>
<td>12.2.1; 12.2.2; 12.2.5; 12.2.6; 12.2.10.</td>
</tr>
<tr>
<td>3</td>
<td>3.3.1; 3.3.2; 3.3.3; 3.3.5; 3.3.6; 3.3.7; 3.3.8; 3.6.1; 3.6.3; 3.6.5; 3.6.6; 3.6.8; 3.6.9; 3.6.11; 3.6.12; 3.6.13; 3.6.15; 3.6.20; 3.6.21; 3.7.5.</td>
<td>11</td>
<td>11.2.5; 11.2.6; 11.2.8; 11.2.9; 11.2.11; 11.2.13; 11.2.18; 11.2.19. 12.4.3; 12.4.4; 12.4.7; 12.4.8; 12.4.10; 12.4.16.</td>
</tr>
<tr>
<td>4</td>
<td>3.5.1; 3.5.3; 3.5.5; 3.5.6; 3.5.7; 3.5.11; 3.5.12; 3.5.17; 3.5.18; 3.5.19. 10.1.2; 10.1.3; 10.1.4; 10.1.8; 10.1.10; 10.1.16; 10.3.7; 10.3.8; 10.3.9; 10.3.10; 10.3.11.</td>
<td>12</td>
<td>9.1.2; 9.1.5; 9.2.4; 9.2.5. 13.1.1; 13.1.3; 13.1.8; 13.1.9; 13.2.2; 13.2.4; 13.2.8; 13.2.9; 13.2.11; 13.2.12; 13.2.17; 13.2.18; 13.2.20; 13.2.22; 13.2.25; 13.2.26; 13.3.1; 13.3.2; 13.3.4; 13.3.5; 13.3.10; 15.3.7.</td>
</tr>
<tr>
<td>5</td>
<td>5.1.1; 5.1.2; 5.1.9; 5.1.10; 5.1.12; 5.1.13; 5.2.1; 5.2.2; 5.2.6; 5.2.7; 5.2.10; 5.2.11; 5.2.17; 5.3.2; 5.3.6; 5.3.7; 5.3.8; 5.3.9; 5.3.17; 5.3.19; 5.4.4; 5.4.5; 5.4.6; 8.2.4; 8.2.10.</td>
<td>13</td>
<td>15.1.13; 15.2.1; 15.2.5; 15.2.7; 15.2.8; 15.2.9; 15.2.12; 15.2.13; 15.3.1; 15.3.2; 15.3.4; 15.3.5; 15.4.1; 15.4.2; 15.4.3; 15.4.6; 15.4.7; 15.4.8; 15.4.9; 15.4.11; 15.4.13; 15.4.18; 15.5.1; 15.5.2; 15.5.4; 15.6.3; 15.6.4; 15.6.6; 15.6.11; 15.6.15. 16.1.3; 16.1.6; 16.1.7; 16.1.13; 16.2.3; 16.2.6; 16.2.7; 16.2.8; 16.2.10; 16.2.15; 16.3.1; 16.3.4; 16.3.7; 16.5.1. 17.4.2; 17.4.3; 17.4.4; 17.10.1; 17.10.5; 17.10.6; 17.10.9.</td>
</tr>
<tr>
<td>6</td>
<td>5.1.11; 9.4.5. 10.4.1; 10.4.2; 10.4.3; 10.4.4.</td>
<td>14</td>
<td>2.1.1; 2.1.4; 2.1.5; 2.2.2; 2.2.4; 2.2.6; 2.2.8; 2.2.10; 2.2.13; 2.2.15; 2.2.17; 2.2.20; 2.3.4; 2.4.2; 2.5.1; 2.5.3; 2.5.5; 2.5.8; 2.6.1; 2.6.5; 2.6.9; 2.6.11. 1.5.2; 1.5.4; 1.5.8; 1.5.10; 1.5.12; 1.5.13; 1.5.14.</td>
</tr>
<tr>
<td>7</td>
<td>14.1.1; 14.1.2; 14.1.3; 14.1.8; 14.1.9; 14.1.23; 14.1.40; 14.1.42; 14.1.46; 14.1.47; 14.2.1; 14.2.2; 14.2.4; 14.2.6; 14.2.9; 14.2.11; 14.2.17; 14.2.18; 14.2.19.</td>
<td>15</td>
<td>1.2.1; 1.2.2; 1.2.3; 1.2.4; 1.3.1; 1.3.2; 1.3.3. 17.1.2; 17.1.3. 18.3.1; 18.3.2; 18.3.3; 18.3.5; 18.4.1; 18.4.2; 18.4.4; 18.4.5; 18.4.10. 19.5.2; 19.5.4; 19.5.7; 19.5.8; 19.5.9; 19.5.10.</td>
</tr>
</tbody>
</table>
Please print, fill out, and bring with you to class on Tuesday, August 24, 2021

**Student Information Form**
ACCT 6220, Fall 2021

1. Name ___________________________________________ Phone ____________________________
   
   Name by which you would like to be called in class (if different from above) ____________________________
   
   (Circle one) Male    Female
   
   Hometown (where did you grow up?) ____________________________

2. Your major when you were an undergraduate student: ____________________________________________

3. Have you completed an undergraduate auditing course?  Yes    No  If yes, where? ________
   (circle one)

4. Experience:
   
   A. Previous audit-related employment (circle one) None    Part-time    Internship    Full-time
   
   B. Briefly describe any work experience related to accounting and/or auditing:

   ____________________________________________

5. Do you plan to take the CPA exam?  Yes    No
   (circle one)

6. If you currently have a job, where do you work? ____________________________________________

7. If you have a job, how many hours per week do you work? ____________________________

8. Career Interests:

   ____________________________________________

   ____________________________________________

   ____________________________________________

9. Comments and/or other information:

   ____________________________________________

   ____________________________________________

   ____________________________________________