Financial Statement Auditing
ACCT 6220 – Sections U01 and U90
Fall 2020

Instructor Information

Instructor: Dr. David Kerr
E-mail: dskerr@uncc.edu  I will respond to emails within 24 hours (usually much faster). Don’t wait until the last minute to email me about something related to an exam that begins in a few hours.

Course Structure and Canvas (UNC Charlotte Learning Management System)

This course will be delivered online through a course management system called Canvas (CANVAS.UNCC.EDU). To access this course in Canvas, you will need access to the Internet and a supported Web browser (Internet Explorer, Chrome, Firefox, Safari). Open your browser and go to CANVAS.UNCC.EDU.

If you need assistance with Canvas for any reason, you may (1) contact the UNC Charlotte Student Computing Help Center at (704) 687-6400, or (2) submit an online request via UNC Charlotte’s HelpDesk at http://helpdesk.uncc.edu, or (3) call the Canvas Hotline at (877) 257-9780.

Class Hours: Class hours are Tuesdays from 2:00 pm to 4:45 pm for section U01 and from 5:30 pm to 8:15 pm for section U90. Although we will not meet for class, you need to be available at these times for online exams on the dates indicated in the course schedule (the schedule is provided near the end of this syllabus).

Online Exams: Exams will be administered through Canvas using LockDown Browser and Respondus Monitor; see the following link for a description: https://web.respondus.com/wp-content/uploads/2019/08/RLDB-QuickStartGuide-Instructure-Student.pdf

System Requirements

- Windows: 10, 8, 7. Windows 10S is not a compatible operating system.
- Web camera (internal or external) & microphone
- A broadband internet connection

Online Videos: You will need a computer and reliable Internet access to watch course videos throughout the semester. These videos are available in Canvas (CANVAS.UNCC.EDU). The dates on which you should watch each video are indicated on the course schedule near the end of this syllabus.

Class Notes: Class notes for each topic we will cover in this course are available in Canvas. You will work through those notes while watching the online videos. The notes are in PDF format; I recommend you print the notes prior to watching the related video.

Exam Scores: You can use Canvas to check your exam scores. Click the GRADES button in the NAVIGATION area on the left side of your screen.
Required Materials


Recommended Optional Materials

If you did not take an auditing course as an undergraduate, you might want to consider acquiring a traditional textbook in addition to the required book mentioned above. I recommend any of the following textbooks. The first one shown below should be in stock at the Dubois Center bookstore. https://uncc-centercity.bncollege.com/shop/unc-charlotte-cc/home

- *Auditing & Assurance Services: A Systematic Approach*; by Messier, Glover, & Prawitt; Published by McGraw-Hill Education.
- *Principles of Auditing & Other Assurance Services*; by Whittington & Pany; Published by McGraw-Hill Education.
- *Auditing & Assurance Services*; Arens, Elder, Beasley, & Hogan; Published by Pearson.

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 stay on schedule and not fall behind. The best thing to do is plan ahead and budget your time suitably so you can keep up in every class.

Please contact me via email whenever you feel you need help. In addition, I welcome your suggestions about how the course could be improved.
Grades

Your grade in the course will be based on seven quizzes, four exams and a project using IDEA software. Your best three exam scores will be doubled as follows:

<table>
<thead>
<tr>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes ..................................................</td>
</tr>
<tr>
<td>IDEA project ...............................................</td>
</tr>
<tr>
<td>Lowest exam score (100 points possible) ..................</td>
</tr>
<tr>
<td>Other exam score 100 x 2 ..................................</td>
</tr>
<tr>
<td>Other exam score 100 x 2 ..................................</td>
</tr>
<tr>
<td>Other exam score 100 x 2 ..................................</td>
</tr>
<tr>
<td>Total possible points .......................................</td>
</tr>
</tbody>
</table>

Preliminary Grading Scale¹

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>756 – 840</td>
<td>A</td>
</tr>
<tr>
<td>630 – 755</td>
<td>B</td>
</tr>
<tr>
<td>504 – 629</td>
<td>C</td>
</tr>
<tr>
<td>Less than 504</td>
<td>U</td>
</tr>
</tbody>
</table>

Examinations

You will be given four exams, including the final exam. Exam dates are shown on the course schedule near the end of this syllabus. Exams will be administered in Canvas using LockDown Browser and Respondus Monitor. To begin an exam, click the Quizzes button in the Navigation area on the left side of your screen in Canvas.

You may use one 8½" x 11" sheet of paper with hand-written notes on one side when taking each exam. The notes must be hand-written (not typed or photocopied). You may use the other side of your sheet of paper (and a pencil or pen) for calculations. You may also use a calculator (must not be a calculator app on a cellphone or computer). At the beginning of each exam, you will be required to use your webcam to show me both sides of your sheet of paper.

Conduct during exams: Keep your eyes on your computer screen as much as possible. When looking at the sheet of paper with notes or your calculator, hold it up by your screen. You may look down at your sheet of paper when performing calculations. All other materials such as books, tablets, cell phones, etc. must be put completely away before the test. If you choose to wear a hat with a brim during an exam, the brim must be facing backwards. There should be no other people in the room with you during exams.

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 make every effort to take each exam at the scheduled time and date. Make-up exams will be given only in situations involving an excused absence with appropriate documentation.

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.

¹ At the end of the semester, the preliminary grading scale might be adjusted downward if the class average is unusually low.
Quizzes

There will be seven quizzes during the semester. You will need to complete the quizzes between 2:00 pm and 2:30 pm (section U01) or 5:30 and 6:00 (section U90) on the dates indicated in the course schedule. Quizzes will be administered in Canvas using Lockdown Browser and Respondus Monitor. To begin a quiz, click the Quizzes button in the Navigation area on the left side of your screen in Canvas.

You may use your class notes (hardcopy only) when taking each quiz. You may also use a calculator (must not be a calculator app on a cellphone or computer). You are not allowed to communicate with anyone when taking a quiz, and you must not use your cellphone for any reason during quizzes.

Your face must be clearly visible to your webcam at the beginning of the quiz and must remain visible for the duration of the quiz. If you choose to wear a hat with a brim during a quiz, the brim must be facing backwards. There should be no other people in the room with you during quizzes.

You should make every effort to take each quiz at the scheduled time and date. Make-up quizzes will be given only in situations involving an excused absence with appropriate documentation. There will be no “do-over” quizzes. If you perform poorly on a quiz, you will not have an opportunity to replace your score on the original quiz with a makeup quiz.

The maximum number of points from quizzes that will be included in the calculation of your total points at the end of the semester is limited to 40. However, 50 points are available from the seven quizzes, so you can miss a quiz if necessary without impacting your course grade.

CaseWare IDEA Project using Apporto

IDEA is a powerful, yet easy-to-use, data analysis tool used by many CPA firms and finance professionals. Auditors often use IDEA to perform audit sampling, audit tests of entire populations of data, and other audit procedures efficiently and effectively. A fully functional educational version of IDEA is available on Apporto at HTTPS://APPORTO.UNCC.EDU, which you will use to complete 10 assignments. A file with instructions for each assignment is available in Canvas.

You must work on the IDEA assignments on your own. However, if you get stuck on an assignment and cannot resolve it on your own, you may consult briefly with a classmate.

Remember, your solutions must be the result of your own efforts. Copying answers or screen shots from another student and turning them in as your own, or the use of solutions found on the Internet, solutions from prior semesters, or any other such “aid” which interferes with your ability to understand and learn the assignment’s concepts, would be an act of academic dishonestly.

IDEA assignments must be completed and uploaded to Canvas on or before the due dates indicated below and on your Course Schedule. Be sure to upload each assignment before midnight on the date due. Assignments uploaded after their due date will be marked “late” and will be subject to a late penalty of 50% of the points earned on that assignment. No late assignments will be accepted after the last day of class.
The due dates for the IDEA assignments are as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points Possible</th>
<th>Due Date (upload to Canvas before midnight, Charlotte time)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>Sept 22</td>
</tr>
<tr>
<td>2</td>
<td>8</td>
<td>Sept 29</td>
</tr>
<tr>
<td>3</td>
<td>24</td>
<td>Oct 20</td>
</tr>
<tr>
<td>4</td>
<td>14</td>
<td>Oct 27</td>
</tr>
<tr>
<td>5</td>
<td>8</td>
<td>Nov 10</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
<td>Nov 17</td>
</tr>
<tr>
<td>7</td>
<td>14</td>
<td>Nov 24</td>
</tr>
<tr>
<td>8</td>
<td>14</td>
<td>Dec 1</td>
</tr>
<tr>
<td>9</td>
<td>4</td>
<td>Dec 8</td>
</tr>
<tr>
<td>10</td>
<td>6</td>
<td>Dec 15</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

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 https://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 inappropiate 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 Department 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, a quiz, and the IDEA project during the semester — period. Factors and circumstances other than your total points 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 UNC Charlotte website at 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 and quizzes
2. Not consulting notes or books during exams and quizzes unless explicitly permitted as described previously in this syllabus
3. Not passing or receiving information about exam or quiz questions to other students
4. The questions used on exams are copyrighted. Therefore, you are not permitted to print, write down, or take pictures or screenshots of any of the questions.

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, and course policies and procedures if circumstances warrant.

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.
### Course Schedule (Subject to revision)

<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td>[1] Tuesday</td>
<td>(1) Log in to Canvas to watch a video that introduces you to the course.</td>
</tr>
<tr>
<td>Sept 8, 2020</td>
<td>(2) Download class notes from Canvas. You will add to the notes while watching the video lectures, so print them out.</td>
</tr>
<tr>
<td></td>
<td>(3) In Canvas, watch the video lectures about Topic 1 – An Introduction to Assurance and Financial Statement Auditing.</td>
</tr>
<tr>
<td></td>
<td>(4) Study Gleim questions related to Topic 1 (see the last page of this syllabus for a list of recommended questions related to Topic 1).</td>
</tr>
</tbody>
</table>
| [2] Tuesday   | (1) In Canvas, complete the Practice Quiz between 2:00 and 2:30 (section U01) or 5:30 and 6:00 (section U90). This short, two-question quiz is worth two points. It will familiarize you with the Lockdown Browser and Respondus Monitor and will help you determine whether your hardware and software are compatible with Respondus and working correctly. You will NOT need a calculator or other materials. In Canvas, click on QUIZZES; you should then see the link to the Practice Quiz. If things work correctly, you should see the following Respondus instructions before the Practice Quiz appears:  
  "During this exam, you shouldn’t access other resources (a phone, tablet, notes, books, etc.) or communicate with other people. Please stay in your seat and focus on the computer screen until the exam is complete. If an interruption occurs, briefly explain what happened by speaking directly to your webcam. And, finally, remember that you cannot exit the exam until all questions are completed and submitted it for grading."  
  Note: When you take exams, you will be allowed to use a calculator and one 8½" x 11" sheet of paper.  
  If you have problems using Respondus Monitor, Live Chat is available from within LockDown Browser:  
  • In the pre-exam steps – when working through the pre-exam steps for using a webcam with LockDown Browser, select "It’s not working" at any time to access live chat.  
  • In Help Center – select the "Need More Help?" button.  
  See the following link for more details: https://web.respondus.com/student-help-livechat/  
<p>| Sept 15       | (2) In Canvas, watch the video lectures about Topic 2 – Audit Planning, Types of Audit Tests, and Materiality.                                                                                                                                                                                                                         |
|               | (3) Study Gleim questions related to Topic 2 (see the last page of this syllabus for a list of recommended questions related to Topics 2).                                                                                                                                                                                                 |
|               | (4) Work on IDEA assignment #1.                                                                                                                                                                                                                                                                                                      |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
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</table>
| Tuesday, Sept 22 | IDEA assignment 1 is due by 11:59pm today.  
(1) In Canvas, complete Quiz 2 between 2:00 and 2:30 (U01) or 5:30 and 6:00 (U90). This quiz is worth 10 points and consists of five questions about Topics 1 and 2. You may use your class notes (hardcopy only) when completing the quiz. There is a 20-minute time limit to complete the quiz.  
(2) In Canvas, watch the video lectures about Topic 3 – Risk Assessment.  
(3) Study Gleim questions related to Topic 3 (see the last page of this syllabus for a list of recommended questions related to Topic 3).  
(4) Work on IDEA assignment #2. |
| Tuesday, Sept 29 | IDEA assignment 2 is due by 11:59pm today.  
(1) In Canvas, complete Quiz 3 between 2:00 and 2:30 (U01) or 5:30 and 6:00 (U90). This quiz is worth six points and consists of three questions about Topic 3. You may use your class notes (hardcopy only) when completing the quiz. There is a 12-minute time limit to complete the quiz.  
(2) In Canvas, watch the video lectures about Topic 4 – Evidence and Documentation.  
(3) Study Gleim questions related to Topic 4. |
| Tuesday, Oct 6 | **Exam 1 (Topics 1 through 4):** You’ll have 165 minutes to complete the exam. You may begin any time after 1:55pm (section U01) or 5:25pm (section U90). You must finish and submit the exam no later than 4:45pm (section U01) or 8:15pm (section U90).  
(i) Launch Lockdown Browser.  
(ii) In Canvas, click Quizzes to access the exam.  
(iii) In pre-exam **Step 7: Environment Check**, show both sides of your sheet of paper to your webcam.  
After the exam, begin working on IDEA assignment #3. |
| Tuesday, Oct 13 | (1) In Canvas, watch the video lectures about Topic 5 – Internal Control in a Financial Statement Audit.  
(2) Study Gleim questions related to Topic 5.  
(3) Continue work on IDEA assignment #3. |
| Tuesday, Oct 20 | IDEA assignment 3 is due by 11:59pm today.  
(1) In Canvas, complete Quiz 4 between 2:00 and 2:30 (U01) or 5:30 and 6:00 (U90). This quiz is worth six points and consists of three questions about Topic 5. You may use your class notes (hardcopy only) when completing the quiz. There is a 12-minute time limit to complete the quiz.  
(2) In Canvas, watch the video lectures about Topic 6 – Auditing Internal Control over Financial Reporting and Topic 7 – Audit Sampling: Tests of Controls and Substantive Tests of Transactions.  
(3) Study Gleim questions related to Topics 6 and 7.  
(4) Work on IDEA assignment #4. |
| Tuesday, Oct 27 | IDEA assignment 4 is due by 11:59pm today.  
(1) In Canvas, watch the video lectures about Topic 8 – Audit Sampling: Tests of Account Balances.  
(2) Study Gleim questions related to Topic 8. |
<table>
<thead>
<tr>
<th>Date</th>
<th>Task</th>
</tr>
</thead>
</table>
| Nov 3      | **Exam 2** (Topics 5 through 8): You’ll have 165 minutes to complete the exam. You may begin any time after 1:55pm (section U01) or 5:25pm (section U90). You must finish and submit the exam no later than 4:45pm (section U01) or 8:15pm (section U90).  
(i) Launch Lockdown Browser.  
(ii) In Canvas, click **Quizzes** to access the exam.  
(iii) In pre-exam **Step 7: Environment Check**, show both sides of your sheet of paper to your webcam.  
After the exam, work on **IDEA** assignment #5. |
| Nov 10     | **IDEA** assignment 5 is due by 11:59pm today.  
(1) In Canvas, watch the **video lectures** about **Topic 9 – Auditing the Revenue Process**.  
(2) Study Gleim questions related to Topic 9.  
(3) Work on **IDEA** assignment #6. |
| Nov 17     | **IDEA** assignment 6 is due by 11:59pm today.  
(1) In Canvas, complete **Quiz 5** between 2:00 and 2:30 (U01) or 5:30 and 6:00 (U90). This quiz is worth six points and consists of three questions about Topic 9. You may use your class notes (hardcopy only) when completing the quiz. There is a 12-minute time limit to complete the quiz.  
(2) In Canvas, watch the **video lectures** about **Topic 10 – Auditing Inventory** and **Topic 11 – Auditing Cash and Investments**.  
(3) Study Gleim questions related to Topics 10 and 11.  
(4) Work on **IDEA** assignment #7. |
| Nov 24     | **IDEA** assignment 7 is due by 11:59pm today.  
(1) In Canvas, complete **Quiz 6** between 2:00 and 2:30 (U01) or 5:30 and 6:00 (U90). This quiz is worth 10 points and consists of five questions about Topics 10 and 11. You may use your class notes (hardcopy only) when completing the quiz. There is a 20-minute time limit to complete the quiz.  
(2) In Canvas, watch the **video lectures** about **Topic 12 – Completing the Audit Engagement**.  
(3) Study Gleim questions related to Topic 12.  
(4) Work on **IDEA** assignment #8. |
| Dec 1      | **IDEA** assignment 8 is due by 11:59pm today.  
**Exam 3** (Topics 9 through 12): You’ll have 165 minutes to complete the exam. You may begin any time after 1:55pm (section U01) or 5:25pm (section U90). You must finish and submit the exam no later than 4:45pm (section U01) or 8:15pm (section U90).  
(i) Launch Lockdown Browser.  
(ii) In Canvas, click **Quizzes** to access the exam.  
(iii) In pre-exam **Step 7: Environment Check**, show both sides of your sheet of paper to your webcam.  
After the exam, work on **IDEA** assignment #9. |
| Dec 8      | **IDEA** assignment 9 is due by 11:59pm today.  
(1) In Canvas, watch the **video lectures** about **Topic 13 – Reports on Audited Financial Statements** and **Topic 14 – Code of Professional Conduct**.  
(2) Study Gleim questions related to Topics 13 and 14.  
(3) Work on **IDEA** assignment #10. |
IDEA assignment 10 is due by 11:59pm today.

(1) In Canvas, complete Quiz 7 between 2:00 and 2:30 (U01) or 5:30 and 6:00 (U90). This quiz is worth 10 points and consists of five questions about Topics 13 and 14. You may use your class notes (hardcopy only) when completing the quiz. There is a 20-minute time limit to complete the quiz.

(2) In Canvas, watch the video lectures about Topic 15 – Attestation Services.

(3) Study Gleim questions related to Topic 15.

Final Exam: The final exam will cover Topics 13, 14, and 15

Section U01: Wednesday, Dec. 23, 2020; 2:00 – 4:30
Section U90: Wednesday, Dec. 23, 2020; 5:30 – 8:00
Recommended Questions from  
*Auditing & Systems: Exam Questions and Explanations* (Gleim) – 21st Edition

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.

<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; 1.1.7; 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>10</td>
<td>12.2.1; 12.2.2; 12.2.5; 12.2.6; 12.2.10.</td>
</tr>
<tr>
<td>2 &amp; 3</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; 3.3.1; 3.3.2; 3.3.3; 3.3.4; 3.3.5; 3.3.6; 3.3.7; 3.3.8; 3.3.11; 3.3.12; 3.3.13; 3.5.2; 3.5.3; 3.5.5; 3.5.6; 3.5.7; 3.5.11; 3.5.12; 3.5.17; 3.5.19; 3.6.1; 3.6.4; 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; 11.2.17; 11.2.18. 12.4.3; 12.4.4; 12.4.7; 12.4.8; 12.4.10; 12.4.16.</td>
</tr>
<tr>
<td>4</td>
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<td>12</td>
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