

Financial Statement Auditing

ACCT 6220 – U90

Fall 2023

Instructor Information

Instructor: Dr. David Kerr

E-mail: dkerr@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: Thursday 12:00–2:45, Center City bldg., room 601.

Office Hours: I will be happy to meet with you after class to answer your questions or to discuss other matters with you. We can meet in either the classroom (601) or in room 713, whichever you prefer. In addition, you can contact me 24/7 via e-mail.

Required Materials

- (1) ***Auditing & Assurance Services: A Systematic Approach***; 12th Edition; by Messier, Glover, & Prawitt; Published by McGraw-Hill Education; ISBN: 978-1-26410-067-5.
- (2) ***Auditing & Systems: Exam Questions and Explanations***, by Gleim & Hillison; Gleim Publications, Inc.; **22nd edition**; ISBN-13: 978-1-61854-428-5.
- (3) ***Trap Doors and Trojan Horses***, by D. Larry Crumbley; **2nd edition, 2021**. Published by Carolina Academic Press, ISBN-13: 978-1-5310-2157-3.

Your required materials are available through First Day Complete, a program managed by Barnes & Noble Charlotte that provides course materials to students at a discount.

You should receive an email from the bookstore confirming materials provided for each of your courses and asking you to select how you would like to receive the printed components (in-store pick up or home delivery). Please confirm your fulfillment preference so the bookstore can prepare your materials.

For more information about your Niner Course Pack, or if you wish to opt out of First Day Complete, visit <https://aux.charlotte.edu/bookstore/niner-course-pack>.

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. The best thing to do is plan ahead and budget your time appropriately so you can keep up in every class.

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.

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 the course.

Canvas (UNC Charlotte Learning Management System)

To access *Canvas*, open your browser and go to <https://canvas.charlotte.edu/>.

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, and you will frequently write additional notes and work through many questions and problems in those notes. The notes are in PDF format; I recommend you print the notes and bring them with you to class.

Exams: You will need to be available to take five online exams during the semester. The first four exams will be available from 12:00pm until 2:45pm on the following dates:

Exam 1: Thursday, September 14

Exam 2: Thursday, October 5

Exam 3: Thursday, October 26

Exam 4: Thursday, November 9

Final exam (Exam 5): Thursday, December 14; exam will be available from 11:00am until 1:30pm.

There is a two-hour time limit for each exam; i.e., once you begin an exam, you must finish and submit the exam within 120 minutes. You will need a reliable computer and Internet access during each exam. If possible, use an Ethernet cable to connect your computer to your modem or router instead of using a wireless connection. Also, plug your computer into an electrical outlet instead of relying on your computer's battery.

Each exam will be administered online through *Canvas* using LockDown Browser and Respondus Monitor. Respondus Monitor will use your webcam to record you during exams. See the following link for a description: <https://web.respondus.com/wp-content/uploads/2019/08/RLDB-QuickStartGuide-Instructure-Student.pdf>

To Install LockDown Browser: Before installing LockDown Browser, make sure your Operating System is up-to-date. In *Canvas*, when you start Assignment/quiz 1 during the 1st week of the course, you will be prompted to download and install UNC Charlotte's Lockdown Browser if you have not previously used it on your computer. When prompted, click the link to download and install it. After it has been installed, you'll need to close all programs prior to launching the LockDown Browser. On your computer desktop (Windows) or in your Applications folder (Mac), you will see a new icon for LockDown browser. Click that icon to launch LockDown Browser, which will then take you back to *Canvas*. Log in to our course, click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*, and click Assignment/quiz 1 to begin.

Note: You should NOT try to download LockDown Browser on your own from the Internet; you should only install it via Assignment/quiz 1 as explained above. Lockdown Browser only needs to be installed once. To begin exams, click the LockDown Browser icon on your desktop (Windows) or click LockDown Browser in your Applications folder (Mac).

If you want additional instructions, click on one of the following links:

- [Windows instructions](#)
- [Mac instructions](#)
- [Troubleshooting Tips](#)

For help installing or using LockDown Browser, please contact the IT Service Desk by calling 704-687-5500 or by going to help.uncc.edu

System Requirements for using LockDown Browser

- Windows: 11, 10, and 8.1. Windows 10S is not a compatible operating system.
- Mac: OS 10.12 to OS 13.3 (or later).
- Web camera (internal or external) & microphone
- A broadband Internet connection. The vendor recommends 100 Mbps minimum connection speed or higher. If your speed is too slow, consider taking exams at a location with sufficient speed, such as on campus.

- Disconnect anything streaming from your WiFi that isn't needed. For example, ask your roommate(s), spouse, or children to refrain from connecting to WiFi to play games or stream movies on a TV, phone, tablet, computer, PlayStation, Xbox, etc.

Note: Lockdown Browser **will not work** with two monitors; you **MUST** disconnect one of them.

Performance Evaluation

Your grade in the course will be based on five exams, six assignments/quizzes, seven learning assessments, and a project using IDEA software.

	Points Available
Exams (5 @ 100 points each)	500
Assignments/quizzes (6 @ 20 points each)	120
<i>Trap Doors</i> Learning assessments (7 @ 10 points each)	70
IDEA project	100
Total possible points	<u>790</u>

Preliminary Grading Scale

<u>Total Points Earned</u>	<u>Course Grade</u>
711.0 – 790.0	A
592.5 – 710.5	B
474.0 – 592.0	C
Less than 474	U

Exams

You will be given five exams, including the final exam. Exam dates are shown on page 3 of this syllabus and 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 LockDown Browser icon on your desktop (Windows) or click LockDown Browser in your Applications folder (Mac). Log in to *Canvas*, and then 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 your own hand-written notes on only one side** when taking each exam. The notes must be handwritten (not typed or photocopied). You may use the other side of your sheet of paper (and a pencil or pen) for calculations (an on-screen calculator will be provided in LockDown Browser). At the beginning of each exam, you will be required to use your webcam to show me both sides of your sheet of paper and a photo ID.

Conduct during exams: Keep your eyes on your computer screen as much as possible. When looking at your sheet of paper with notes, hold it up by your screen. When performing calculations, you may look down at your sheet of paper. If you choose to wear a hat with a brim during an exam, the brim must be facing backwards. All materials such as books, tablets, cell phones, etc. must be put completely away before the exam. You may NOT use your classmates (or anyone else) to help you during exams. There should be no other people in the room with you. At the beginning of each exam, you will be required to use your webcam to show me your photo ID.

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.

You should make every effort to take each exam at the scheduled time. Make-up exams will be given only in situations involving an unavoidable excused conflict and 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.

Assignments/quizzes

You will have the opportunity to complete six assignments/quizzes in *Canvas* during the semester. Each assignment/quiz is worth 20 points and consists of 10 short problems or questions. There is no time limit to complete each assignment/quiz, but there is a due date. Late assignments will be accepted, but points earned on late assignments will be reduced by 50 percent. No late assignments will be accepted after Sunday, December 10. One purpose of the assignments/quizzes is to encourage you to keep on schedule with your studying. There will be no “do-over” assignments/quizzes. If you perform poorly on an assignment/quiz, you will not have an opportunity to replace your score on the original assignment/quiz with a “do-over.”

To open an assignment/quiz, click the **QUIZZES** button in the Navigation area on the left side of your screen in *Canvas*. For the first assignment/quiz, you will need to use LOCKDOWN BROWSER / RESPONDUS MONITOR. However, you will not need to use LOCKDOWN BROWSER / RESPONDUS MONITOR when working on subsequent assignments/quizzes.

Assignments/quizzes are open book/open notes. You may also use a calculator. However, you may NOT use your classmates (or anyone else) to help you complete the assignments/quizzes. Assignments/quizzes will include some questions and problems based on material you should have added to your class notes during class.

Trap Doors and Trojan Horses (2nd edition, 2021)

This exciting educational novel combines 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.

During the semester, you will need to complete seven “learning assessments” related to the *Trap Doors* novel. Each learning assessment is worth 10 points and consists of 5 short questions about the audit- and fraud-related contents discussed in the novel. There is a due date for each assessment, and there is a 20-minute time limit once you begin. Late learning assessments will be accepted, but points earned on late assessments will be reduced by 50 percent. No late assessments will be accepted after Sunday, December 10. One purpose of the assessments is to encourage you to keep on schedule reading the novel. There will be no questions about the novel on exams or assignments/quizzes.

The learning assessments are open book. Be sure to read the related chapters and panels in the *Trap Doors* novel before beginning each assessment, as you will not have time to use the book to look up the answers to every assessment question; see below:

Learning Assessment	Related Material in <i>Trap Doors</i>	Due Date (complete before midnight)
1	Chapters 1, 2 and 3; Panel 1	Sunday, September 3
2	Chapters 4, 5 and 6; Panel 2	Sunday, September 10
3	Chapters 7 and 8	Sunday, September 24
4	Chapter 9; Panel 3	Sunday, October 1
5	Chapters 10 and 11; Panels 4 and 5	Sunday, October 15
6	Chapters 12, 13 and 14; Panel 6	Sunday, October 22
7	Chapters 15, 16 and 17; Panel 7	Sunday, November 19

IDEA Project using Apporto

IDEA® by CaseWare International Inc. is powerful, yet easy-to-use, data analysis software 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 the Apporto Virtual Desktop at <https://charlotte.apporto.com/>, which you will use to complete a project consisting of nine modules. A file with instructions for each module is provided in *Canvas*. To access the file, go to our course in *Canvas*, click on **MODULES** in the Navigation area on the left side of your screen, and scroll down until you see the **IDEA PROJECT** module. In that module, click on the file named **IDEA Modules** to download and save it on your computer. Also download and save the file named **IDEA Tutorial**.

You **must** work on the IDEA project on your own. However, if you get stuck on any part 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” would be an act of academic dishonesty.

Each of the nine modules of the IDEA project 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 module before midnight on the date due. **Late modules** will be accepted if uploaded no later than three days after the due date, but points earned on late modules will be reduced by 50 percent. To upload your answers to Module 1 (and subsequent modules), click the **ASSIGNMENTS** button in the Navigation area on the left side of your screen in *Canvas*. Next, click **ASSIGNMENT 1**, click **START ASSIGNMENT**, click **UPLOAD FILE**, click **CHOOSE FILE**, navigate to the Word file you want to upload and double-click it, then click **SUBMIT ASSIGNMENT**.

The due dates for the IDEA project are as follows:

Module	Points Possible	Estimated Time to Complete	Due Date (upload to Canvas before midnight)
1	14	90 to 120 minutes	Thursday, August 31
2	14	120 to 150 minutes	Thursday, September 7
3	12	75 to 90 minutes	Thursday, September 21
4	10	30 to 45 minutes	Thursday, September 28
5	6	15 to 30 minutes	Thursday, October 12
6	14	60 to 90 minutes	Thursday, October 19
7	14	60 to 90 minutes	Thursday, November 2
8	8	30 to 45 minutes	Thursday, November 16
9	<u>8</u>	30 to 45 minutes	Thursday, November 30
	<u>100</u>		

Auditing & Systems: Exam Questions and Explanations (*Gleim*)

The proper use of this book (*Gleim*) will significantly enhance your understanding of auditing and will help you prepare for exams in this course and the CPA Examination. The book contains many questions from previous CPA Examinations, along with detailed explanations of the answers to each question. A list of recommended questions is provided near the end of this syllabus. You should answer those questions as homework. Your answers will not be collected or graded, and you do not need to bring *Gleim* with you to class.

The questions have been selected specifically to expand your knowledge of auditing, including material covered in the text as well as certain topics not addressed in the text. Since some of the questions are on topics not addressed in the text, **don't worry** if you can't answer the questions correctly on your first try. Remember, the questions are intended to help you learn. Therefore, regardless of whether you answer each question correctly or not, **be sure to read the discussion of the answer** provided next to each question.

PCAOB Auditing Standards

The Public Company Accounting Oversight Board (PCAOB) was created by Congress in 2002 to oversee the auditing standards-setting process and to monitor the performance of CPA firms that audit public companies. The PCAOB initially adopted the American Institute of Certified Public Accountants' (AICPA) existing auditing standards, but some of those standards have been, and will continue to be, replaced as the PCAOB issues new standards. Note that the AICPA is also known as the Association of International Certified Public Accountant.

The PCAOB's website provides access to the current professional standards, including standards on auditing, attestation, and quality control, and rules on ethics & independence. You can access the PCAOB website at <https://pcaobus.org/oversight/standards/auditing-standards>

Attendance

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 material assigned in the textbook and other readings. If you are unable to attend a class, please let me know in advance if possible.

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

<http://legal.uncc.edu/policies/ps-134.html>. 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).

Cell Phones and Computers

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

You are permitted to use laptop 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.

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>

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 grade will be determined by the total number of points you earn on five exams, six assignments/quizzes, seven learning assessments, and a project using IDEA — **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 as discussed elsewhere in this syllabus. 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, assignments/quizzes, learning assessments, and the IDEA project;
- (2) Not providing or receiving information about exam questions to other students;
- (3) Not consulting notes or books during exams;
- (4) The questions and problems used on exams, assignments/quizzes, and learning assessments are copyrighted. Therefore, you are not permitted to print, write down, or take pictures or screenshots of any of the questions or problems. **Furthermore, you are prohibited from uploading any of the questions or problems to any website on the Internet (e.g., Chegg, CourseHero, or others).**

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.

Cheating on exams is wrong and will not be tolerated. If I determine or suspect you have cheated on an exam, I will follow University procedures for handling cases of academic misconduct (see <https://legal.charlotte.edu/policies/up-407>).

In addition to risking a U in the course and expulsion from the university, there are several other practical reasons not to cheat:

- No grade is worth sacrificing your character.
- You do not have to live with the knowledge that you behaved dishonestly while under pressure.
- You will know that your work is your own.
- Accountants must agree to a code of ethics before they can be licensed. Practicing ethical behavior becomes easier the more it's practiced. A person does not suddenly become ethical when he or she enters a profession after a lifetime of unethical behavior.

If any of these requirements are unclear to you, please consult with me before you begin any exams, assignments/quizzes, or the IDEA project. I expect every student in my classes to share responsibility for preventing dishonesty of any kind. Academic integrity is considered a prerequisite for admission into the accounting profession.

Additional MACC Program and University Policies

A graduate student who receives three grades of “C” will be suspended from the graduate program.

Students are expected to complete all courses for which they are registered at the close of the add/drop period. The University policy on withdrawal allows students only a limited number of opportunities available to withdraw from courses. It is important for you to understand the financial and academic consequences that may result from [course withdrawal](#).

The university deadline to withdraw from one or more courses (including withdrawal from all courses) is at the 60% completion point of the term; for more information, click here: <https://graduateschool.uncc.edu/current-students/withdrawals>. The precise date for each term is published in the academic calendar (<http://registrar.uncc.edu/printable-calendar>).

For information about the university’s Add/Drop policies, go to: <https://advising.uncc.edu/faqs/adddrop-period>

Where to Get Help if You’re Struggling Academically

It is common for college students to experience challenges that may interfere with academic success such as academic stress, sleep problems, juggling responsibilities, life events, relationship concerns, or feelings of anxiety, hopelessness, or depression. If you are struggling, you should seek support. Helpful, effective resources are available on campus at no additional cost.

- If you are struggling academically with this class, please contact me by email at dkerr@uncc.edu so I can help you.
- Meet with your academic advisor if you are struggling academically in multiple classes or if you need help finding academic resources at UNC Charlotte.
- Visit the Counseling and Psychological Services website at caps.uncc.edu for information about the broad range of confidential on-campus mental health services, online health assessments, hours, and additional information.
- Call Counseling and Psychological Services at (704) 687-0311 if you’re interested in scheduling an appointment with a counselor. After-hours crisis support is also available through this phone number.

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 in Fretwell 230 on main campus.

Title IX Reporting

UNC Charlotte is committed to maintaining an environment conducive to learning for all students and a professional workplace for all employees. The University takes active measures to create or restore a respectful, safe, and inclusive environment for community members that is free from discrimination, discriminatory harassment, and interpersonal violence. If you (or someone you know) has experienced any of these incidents, know that you are not alone. UNC Charlotte has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with civil protective orders, and more.

Please be aware that all UNC Charlotte employees, including faculty members, are expected to relay any information or reports of discrimination, discriminatory harassment, or sexual and interpersonal misconduct they receive to the [Office of Civil Rights and Title IX](#). This means that if you tell me about a situation involving these matters, I am expected to report the information. Although I am expected to report the situation, you will still have options about how your case will be handled, including whether or not you wish to pursue a formal complaint. The Office of Civil Rights will make sure you are aware of the range of options available to you and have access to the resources you need.

If you wish to speak to someone confidentially, you can contact the following on-campus resources, who are not required to report the incident to the Office of Civil Rights and Title IX: (1) Center for Counseling and Psychological Services (CAPS) (caps.charlotte.edu, 687-0311); or (2) Student Health Center (studenthealth.charlotte.edu, 687-7400). Additional information about your options is also available at civilrights.charlotte.edu under the “Students” tab.

Course Schedule (Subject to revision)

Date	Activities
<p>[1] Thursday Aug 24, 2023</p>	<p>Note: Before class, download and print the class notes for Topic 1 from <i>Canvas</i>. We will discuss and fill in the notes in class, so bring them with you. Class will meet in room 601 at 12:00 noon.</p> <p><u>In-class Discussion Topics</u></p> <p>Introduction to the Course.</p> <p>Topic 1: Introduction to Financial Statement Auditing.</p> <p><u>After-class Activities</u></p> <p>(1) In <i>Canvas</i>, complete and submit Assignment/quiz 1 sometime this week, no later than 11:59pm, Sunday, August 27. Begin by launching Lockdown Browser on your computer. If you have not previously installed LockDown Browser on your computer, you will be prompted to download and install it when you start the assignment/quiz (see instructions on page 3 of this syllabus). If you have trouble installing it, contact the university's IT Service Desk at (704) 687-5500.</p> <p>Next, go to our Auditing course in <i>Canvas</i> and click on QUIZZES. You should then see the link to the first assignment/quiz. There is nothing to study to prepare for this assignment/quiz, and you will NOT need a calculator or other materials. The assignment/quiz has two purposes: (i) to make you aware of what is expected of you during exams, and (ii) to make sure your computer is set up properly for Lockdown Browser and Respondus Monitor. Before you can begin the assignment/quiz, LockDown Browser will ask you to show your photo I.D. to your webcam, so have your student I.D. or driver's license ready.</p> <p>If you have problems using Respondus Monitor, Live Chat is available from within LockDown Browser:</p> <ul style="list-style-type: none"> • 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. <p>See the following link for more details: https://web.respondus.com/student-help-livechat/</p> <p>(2) Read Messier Text – Chapter 1: An Introduction to Assurance and Financial Statement Auditing.</p> <p>(3) Read Messier Text – Chapter 2: The Financial Statement Auditing Environment.</p> <p>(4) Study the recommended questions in <i>Gleim</i> related to Topic 1 (see the list of recommended questions near the end of this syllabus)</p> <p>(5) Work on Module 1 of the <i>IDEA</i> project (due next Thursday, August 31 by 11:59pm). See page 5 of this syllabus for instructions on how to access the <i>IDEA</i> modules.</p>

<p>[2] Thursday Aug 31</p>	<p><u>In-class Discussion Topics</u></p> <p>Topic 2: Audit Planning, Types of Audit Tests, and Materiality.</p> <p>Topic 3: Risk Assessment.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to IDEA project Module 1 by 11:59pm today (August 31). See page 6 of this syllabus for instructions about uploading files to <i>Canvas</i>.</p> <p>(2) Read Messier Text – Chapter 3: Audit Planning, Types of Audit Tests, and Materiality.</p> <p>(3) Read Messier Text – Chapter 4: Risk Assessment</p> <p>(4) Study the recommended questions in <i>Gleim</i> related to Topics 2 and 3 (see the list of recommended questions near the end of this syllabus).</p> <p>(5) In <i>Canvas</i>, complete and submit Assignment/quiz 2 no later than 11:59pm, Sunday, September 3. You do <u>not</u> need to use Lockdown Browser for this or subsequent assignments/quizzes. This assignment/quiz is worth 20 points and consists of 10 questions or problems related to Topics 1, 2, and 3 (textbook chapters 1 thru 4). The assignment/quiz is open book/open notes. However, you may NOT use your classmates (or anyone else) to help you. There is no time limit to complete the assignment/quiz, but keep in mind the assignment/quiz will not be accessible after 11:59pm Sunday Sept. 3.</p> <p>(6) In <i>Canvas</i>, complete and submit Learning Assessment 1 no later than 11:59pm, Sunday, September 3. You do <u>not</u> need to use Lockdown Browser for any of the Learning Assessments. This assessment is worth 10 points and consists of 5 questions about <i>Trap Doors & Trojan Horses</i> chapters 1, 2 and 3, and Panel 1. The assessment is open book. However, you may NOT use your classmates (or anyone else) to help you. There is a 20-minute time limit to complete the assessment, which must be completed no later than 11:59pm Sunday Sept. 3.</p> <p>(7) Work on Module 2 of the <i>IDEA</i> project (due next Thursday).</p>
<p>[3] Thursday Sept 7</p>	<p><u>In-class Discussion Topic</u></p> <p>Topic 4: Evidence and Documentation.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to IDEA project Module 2 by 11:59pm today (Sept 7)</p> <p>(2) Read Messier Text – Chapter 5: Evidence and Documentation.</p> <p>(3) Study the recommended questions in <i>Gleim</i> related to Topic 4 (see the list of recommended questions near the end of the syllabus).</p> <p>(4) In <i>Canvas</i>, complete and submit Learning Assessment 2 no later than 11:59pm, Sunday, September 10. This assessment is worth 10 points and consists of 5 questions about <i>Trap Doors & Trojan Horses</i> chapters 4, 5 and 6, and Panel 2. The assessment is open book. However, you may NOT use your classmates (or anyone else) to help you. There is a 20-minute time limit to complete the assessment, which must be completed no later than 11:59pm Sunday Sept. 10.</p> <p>(5) Work on Module 3 of the <i>IDEA</i> project (due in two weeks on Thursday, September 21).</p>

<p>[4] Thursday Sept 14</p>	<p>Exam 1 will cover Topics 1 thru 4 (textbook chapters 1 thru 5). See page 4 of this syllabus for important information about exams. You may begin any time after 12:00 on Thursday, Sept 14. You must finish and submit the exam no later than 2:45pm. There is a 2-hour time limit, i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</p> <p>(i) Launch Lockdown Browser. (ii) In <i>Canvas</i>, click Quizzes to access the exam. (iii) In pre-exam Step 7: Environment Check, show your photo I.D. to your webcam. Also show both sides of your sheet of paper to your webcam (one side must be blank).</p> <p>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500.</p> <p>After the exam, continue working on Module 3 of the <i>IDEA</i> project (due next Thursday).</p>
<p>[5] Thursday Sept 21</p>	<p><u>In-class Discussion Topics</u></p> <p>Topic 5: Internal Control in a Financial Statement Audit. Topic 6: Auditing Internal Control over Financial Reporting.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to <i>IDEA</i> project Module 3 by 11:59pm today (Sept 21). (2) Read Messier Text – Chapter 6: Internal Control in a Financial Statement Audit. (3) Read Messier Text – Chapter 7: Auditing Internal Control over Financial Reporting. (4) Download (from <i>Canvas</i>) and study the notes for Topic 5A – Symbols used in Flowcharts and Topic 6A – Auditing Information Technology. (5) Also download and study the two articles about SOC reports. (6) Study the recommended questions in <i>Gleim</i> related to Topics 5 and 6 (see the list of recommended questions near the end of the syllabus). (7) In <i>Canvas</i>, complete and submit <u>Learning Assessment 3</u> no later than 11:59pm, Sunday, September 24. This assessment is worth 10 points and consists of 5 questions about <i>Trap Doors & Trojan Horses</i> chapters 7 and 8. The assessment is open book. However, you may NOT use your classmates (or anyone else) to help you. There is a 20-minute time limit to complete the assessment, which must be completed no later than 11:59pm Sunday Sept. 24. (8) Work on Module 4 of the <i>IDEA</i> project (due next Thursday).</p>

<p>[6] Thursday Sept 28</p>	<p><u>In-class Discussion Topic</u></p> <p>Topic 7: Audit Sampling for Tests of Controls and Substantive Tests of Transactions.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to IDEA project Module 4 by 11:59pm today (Sept 28).</p> <p>(2) Read Messier Text – Chapter 8: Audit Sampling: An Overview and Application to Tests of Controls.</p> <p>(3) Study the recommended questions in <i>Gleim</i> related to Topic 7 (see the list of recommended questions near the end of the syllabus).</p> <p>(4) In <i>Canvas</i>, complete and submit Assignment/quiz 3 no later than 11:59pm, Sunday, October 1. This assignment/quiz is worth 20 points and consists of 10 questions or problems related to Topics 5, 6, and 7 (textbook chapters 6, 7, and 8). The assignment/quiz is open book/open notes. However, you may NOT use your classmates (or anyone else) to help you answer the questions. There is no time limit to complete the assignment/quiz, but the assignment/quiz will not be accessible after 11:59pm Sunday the 1st.</p> <p>(5) In <i>Canvas</i>, complete and submit Learning Assessment 4 no later than 11:59pm, Sunday, October 1. This assessment is worth 10 points and consists of 5 questions about <i>Trap Doors & Trojan Horses</i> chapter 9. The assessment is open book. However, you may NOT use your classmates (or anyone else) to help you. There is a 20-minute time limit to complete the assessment, which must be completed no later than 11:59pm Sunday October 1.</p>
<p>[7] Thursday Oct 5</p>	<p>Exam 2 will cover Topics 5 thru 7 (textbook chapters 6 thru 8). You may begin any time after 12:00 on Thursday, Oct 5. You must finish and submit the exam no later than 2:45pm. There is a 2-hour time limit, i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</p> <p>(i) Launch Lockdown Browser.</p> <p>(ii) In <i>Canvas</i>, click Quizzes to access the exam.</p> <p>(iii) In pre-exam Step 7: Environment Check, show your photo I.D. to your webcam. Also show both sides of your sheet of paper to your webcam (one side must be blank).</p> <p>If you have any difficulties starting the exam, call the university's IT Service Desk at (704) 687-5500.</p> <p>After the exam, work on Module 5 of the <i>IDEA</i> project (due next Thursday).</p>
<p>[8] Thursday Oct 12</p>	<p><u>In-class Discussion Topic</u></p> <p>Topic 8: Audit Sampling for Tests of Account Balances.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to IDEA project Module 5 by 11:59pm today (Oct 12).</p> <p>(2) Read Messier Text – Chapter 9: Audit Sampling: An Application to Substantive Tests of Account Balances</p> <p>(3) Study the recommended questions in <i>Gleim</i> related to Topic 8 (see the list of recommended questions near the end of the syllabus).</p> <p>(4) In <i>Canvas</i>, complete and submit Learning Assessment 5 no later than 11:59pm, Sunday, October 15. This assessment is worth 10 points and consists of 5 questions about <i>Trap Doors & Trojan Horses</i> chapters 10 and 11, and Panels 4 and 5. The assessment is open book. However, you may NOT use your classmates (or anyone else) to help you. There is a 20-minute time limit to complete the assessment, which must be completed no later than 11:59pm Sunday October 15.</p> <p>(5) Work on Module 6 of the <i>IDEA</i> project (due next Thursday).</p>

<p>[9] Thursday Oct 19</p>	<p><u>In-class Discussion Topic</u></p> <p>Topic 9: Auditing the Revenue Process.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to the IDEA project’s Module 6 by 11:59pm today (Oct 19).</p> <p>(2) Read Messier Text – Chapter 10: Auditing the Revenue Process.</p> <p>(3) Read the article about lapping schemes (available on <i>Canvas</i>).</p> <p>(4) Study the recommended questions in <i>Gleim</i> related to Topic 9 (see the list of recommended questions near the end of the syllabus).</p> <p>(5) In <i>Canvas</i>, complete and submit Assignment/quiz 4 no later than 11:59pm, Sunday, Oct. 22. This assignment/quiz is worth 20 points and consists of 10 questions or problems related to Topics 8 and 9 (textbook chapters 9 and 10). The assignment/quiz is open book/open notes. However, you may NOT use your classmates (or anyone else) to help you answer the questions. There is no time limit to complete the assignment/quiz, but keep in mind it will not be accessible after 11:59pm Sunday Oct. 22.</p> <p>(6) In <i>Canvas</i>, complete and submit Learning Assessment 6 no later than 11:59pm, Sunday, October 22. This assessment is worth 10 points and consists of 5 questions about <i>Trap Doors & Trojan Horses</i> chapters 12, 13 and 14, and Panel 6. The assessment is open book. However, you may NOT use your classmates (or anyone else) to help you. There is a 20-minute time limit to complete the assessment, which must be completed no later than 11:59pm Sunday October 22.</p>
<p>[10] Thursday Oct 26</p>	<p>Exam 3 will cover Topics 8 and 9 (textbook chapters 9 and 10). You may begin any time after 12:00 on Thursday, Oct 26. You must finish and submit the exam no later than 2:45pm. There is a 2-hour time limit, i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</p> <p>(i) Launch Lockdown Browser.</p> <p>(ii) In <i>Canvas</i>, click Quizzes to access the exam.</p> <p>(iii) In pre-exam Step 7: Environment Check, show your photo I.D. to your webcam. Also show both sides of your sheet of paper to your webcam (one side must be blank).</p> <p>If you have any difficulties starting the exam, call the university’s IT Service Desk at (704) 687-5500.</p> <p>After the exam, work on Module 7 of the <i>IDEA</i> project (due next Thursday).</p>

<p>[11] Thursday Nov 2</p>	<p><u>In-class Discussion Topics</u></p> <p>Topic 10: Auditing Inventory. Topic 11: Completing the Audit Engagement.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to IDEA project Module 7 by 11:59pm today (Nov 2).</p> <p>(2) Read Messier Text – Chapter 13: Auditing the Inventory Management Process (only pages 461 through 467; on page 461, begin with “Observing Physical Inventory” and read to end of chapter).</p> <p>(3) Read Messier Text – Chapter 17: Completing the Audit Engagement.</p> <p>(4) Study the recommended questions in <i>Gleim</i> related to Topics 10 and 11 (see the list of recommended questions near the end of the syllabus).</p> <p>(5) In <i>Canvas</i>, complete and submit Assignment/quiz 5 no later than 11:59pm, Sunday, November 5. This assignment/quiz is worth 20 points and consists of 10 questions about Topics 10 and 11 (textbook chapters 13 and 17). The assignment/quiz is open book/open notes. However, you may NOT use your classmates (or anyone else) to help you answer the questions. There is no time limit to complete the assignment/quiz, but keep in mind it will not be accessible after 11:59pm Sunday the 5th.</p>
<p>[12] Thursday Nov 9</p>	<p>Exam 4 will cover Topics 10 and 11 (textbook chapters 13 and 17). You may begin any time after 12:00 on Thursday, Nov 9. You must finish and submit the exam no later than 2:45pm. There is a 2-hour time limit, i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</p> <p>(i) Launch Lockdown Browser. (ii) In <i>Canvas</i>, click Quizzes to access the exam. (iii) In pre-exam Step 7: Environment Check, show your photo I.D. to your webcam. Also show both sides of your sheet of paper to your webcam (one side must be blank).</p> <p>If you have any difficulties starting the exam, call the university’s IT Service Desk at (704) 687-5500.</p> <p>After the exam, work on Module 8 of the <i>IDEA</i> project (due next Thursday).</p>
<p>[13] Thursday Nov 16</p>	<p><u>In-class Discussion Topic</u></p> <p>Topic 12: Reports on Audited Financial Statements.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to IDEA project Module 8 by 11:59pm today (Nov 16).</p> <p>(2) Read Messier Text – Chapter 18: Reports on Audited Financial Statements.</p> <p>(3) Study the recommended questions in <i>Gleim</i> related to Topic 12 (see the list of recommended questions near the end of the syllabus).</p> <p>(4) Work on Module 9 of the <i>IDEA</i> project (due Thursday, November 30).</p> <p>(5) In <i>Canvas</i>, complete and submit Learning Assessment 7 no later than 11:59pm, Sunday, November 19. This assessment is worth 10 points and consists of 5 questions about <i>Trap Doors & Trojan Horses</i> chapters 15, 16 and 17, and Panel 7. The assessment is open book. However, you may NOT use your classmates (or anyone else) to help you. There is a 20-minute time limit to complete the assessment, which must be completed no later than 11:59pm Sunday November 19.</p>
<p>Thursday Nov 23</p>	<p>Thanksgiving Day – No Classes</p>

<p>[14] Thursday Nov 30</p>	<p><u>In-class Discussion Topic</u></p> <p>Topic 13: Code of Professional Conduct. Topic 14: Attestation Services.</p> <p><u>After-class Activities</u></p> <p>(1) Upload your solutions to IDEA project Module 9 by 11:59pm today (Nov 30).</p> <p>(2) Read Messier Text – Chapter 19: Professional Conduct, Independence, and Quality Management.</p> <p>(3) Read Messier Text – Chapter 21: Assurance, Attestation, and Internal Auditing Services You may skip the section on “Internal Auditing,” pp. 723-728, as Internal Auditing will not be testing on your final exam. However, you should study those pages prior to sitting for the Audit section of the CPA exam.</p> <p>(4) Study the recommended questions in <i>Gleim</i> related to Topics 13 and 14 (see the list of recommended questions near the end of this syllabus).</p> <p>(5) In <i>Canvas</i>, complete and submit Assignment/quiz 6 no later than 11:59pm, Sunday, December 3. This assignment/quiz is worth 20 points and consists of 10 questions about Topics 12 and 13 (textbook chapters 18 and 19). The assignment/quiz is open book/open notes. However, you may NOT use your classmates (or anyone else) to help you answer the questions. There is no time limit to complete the assignment/quiz, but keep in mind it will not be accessible after 11:59pm Sunday the 3rd.</p> <p>(6) Read the three articles about Data Analytics (available on <i>Canvas</i>). There will be six questions about those articles on the final exam.</p>
<p>[15] Thursday Dec 14</p>	<p>Final Exam will cover Topics 12, 13, and 14 (textbook chapters 18, 19, and 21). In addition, there will be six questions about the three Data Analytics articles.</p> <p>You may begin any time after 11:00am on Thursday, Dec. 14. You must finish and submit the exam no later than 1:30pm. There is a 2-hour time limit, i.e., once you begin the exam, you must finish and submit the exam within 120 minutes.</p> <p>(i) Launch Lockdown Browser.</p> <p>(ii) In <i>Canvas</i>, click Quizzes to access the exam.</p> <p>(iii) In pre-exam Step 7: Environment Check, show your photo I.D. to your webcam. Also show both sides of your sheet of paper to your webcam (one side must be blank).</p> <p>If you have any difficulties starting the exam, call the university’s IT Service Desk at (704) 687-5500.</p>

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

If I am late arriving to class, please wait 10 minutes after the scheduled start of class before leaving.

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.

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

Topic	Recommended Questions in <i>Gleim</i>	Topic	Recommended Questions in <i>Gleim</i>
1	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.	9	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.
2	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.	10	12.2.1; 12.2.2; 12.2.5; 12.2.6; 12.2.10.
3	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.	11	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.
4	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.	12	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.
5	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.	13	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.
6	5.1.11. 8.3.12; 8.3.17; 8.3.22. 9.1.2; 9.1.5; 9.3.12; 9.4.5. 10.4.1; 10.4.2; 10.4.3; 10.4.4.	14	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.
7	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.		
8	14.1.4; 14.1.10; 14.1.11; 14.1.13; 14.1.22; 14.1.34; 14.1.35; 14.1.37; 14.1.41; 14.1.42; 14.4.2; 14.4.3; 14.4.5; 14.4.8; 14.4.13; 14.4.16.		

Please either (1) print, fill out, and bring with you to class to turn in, or (2) fill out and email this page to me at dskerr@uncc.edu

Student Information Form

ACCT 6220, Fall 2023

1. Name _____ Phone _____

Name by which you would like to be called in class (if different from above) _____

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:

