



# ACCTG 403W Audit Fall 2017



Professor  
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## COURSE DESCRIPTION

This course introduces the basic concepts underlying assurance and auditing techniques with an emphasis on integrated audits of financial statements and internal controls.

## OBJECTIVE



Professional  
Judgement



Professional  
Standards



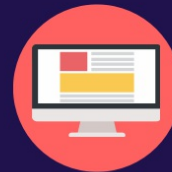
Critical Thinking



Ethical Issues & Legal  
Responsibilities



Planning Audit  
Engagement



Technology to  
Research

## Module Structure

Each module contains these Activities

### Pre Module

- Complete Readings
  - Cases, textbook & IDEA workbook
- Learn Smart (EC)
- Study Guide questions (EC)
- Take Notes

### Module In Class

- See Module Class Materials
- Overview of Module Lecture
- Case Discussion
- IDEA project
- Answer Questions
- Exams in Class

### Post Module

- Assignments
  - HW Problems
  - Written Case Analysis
  - IDEA Project
  - Roger CPA Simulations (EC)

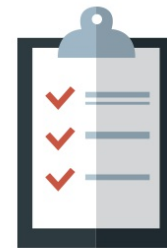
## Modules

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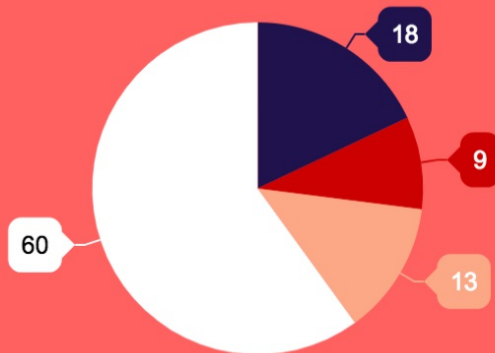
### Module Outline

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# LEARN.



- |   |   |
|---|---|
| ① Introduction to Audit Process & Management Assertions | ⑨ <b>Exam 2</b>                                   |
| ② Professional Standards                                | ⑩ Misappropriation of Asset: Cash & Audit of Cash |
| ③ Audit Planning  | ⑪ Auditing the Revenue Cycle                      |
| ④ Management Fraud & Audit Risk                         | ⑫ Auditing the Purchasing Cycle                   |
| ⑤ <b>Exam 1</b>   | ⑬ Auditing the Production Cycle                   |
| ⑥ Internal Control Evaluation                           | ⑭ Completing the Audit                            |
| ⑦ Professional Ethics & Legal Liability                 | ⑮ Audit Reporting                                 |
| ⑧ Sampling  | <b>Final Exam</b>                                 |



## GRADING

Exams	60%
IDEA Projects	18%
Homework	13%
Case Analysis	9%

100% 

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## Office Hours



Frable 210C  
Zoom Room



Tuesday &  
Thrusday



1.00pm - 3.30pm