

Auditing I – BUS 448
Spring 2011
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Course Description: A conceptual approach to the auditing process, procedures, communications, and professional environment. The course includes auditing standards, legal responsibilities, and professional ethics.

Course Objectives: This course introduces students to the theory and standards of auditing. Topics covered include the attest function, types of reports, professional ethics, legal liability, types of evidence, and internal controls.

Textbook: *Auditing and Assurance Services*, Arens, Elder, and Beasley, Prentice Hall, 13th Edition

Grade Determination: The grade for the course will be composed of the following factors:

Daily assignments/Quizzes/Class Participation	20
Two Tests	50
Final Exam	<u>30</u>
	100

Daily Assignments: Quizzes will be given periodically throughout the semester. Homework assignments are to be completed before the beginning of class.

Tests: Tests and the comprehensive final exam will consist of discussion, objective and problem types of questions.

Attendance and Participation: This class will not function well without student participation and leadership. You are expected to come to class each day prepared to discuss the day's assignments. Failure to attend and participate will affect your grade. The professor may lower the final grade for unexcused absences.

Honor Code: The Rhodes Honor Code is expected to be followed in all aspects of the course. All work is pledged.

Business 448
Thursday
Spring 2011

Thursday	January 13	Introduction and Chapter 1
Thursday	20	Chapters 2, 3, and 4
Thursday	27	Chapters 5, 6 and 7
Thursday	February 3	Chapters 8 and 9
Thursday	10	Chapters 10 and 11
Thursday	17	Chapter 12, 13 and Review
Thursday	24	Test #1
Thursday	March 3	Chapters 14 and 15
Thursday	10	Chapters 16 and 17
Thursday	17	Spring Break
Thursday	24	Chapters 18, 19, and 20
Thursday	31	Chapters 21, 22 and 23
Thursday	April 7	Test #2
Thursday	14	Chapters 24, 25 and 26
Thursday	21	Easter Break
Thursday	28	Case Study and Review
TBD	TBD	Final Exam