

**Auditing - BA448**  
**Spring 2005**  
**Professor Joseph Namie**

**Course Description:** A conceptual approach to the auditing process, procedures, communications, and professional environment. The course includes auditing standards, legal responsibilities, and professional ethics. Prerequisites: Business Administration 341 and 342.

**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, 10<sup>th</sup> edition

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

|   |           |
|---|-----------|
| Daily assignments/Quizzes/Class participation | 10        |
| Two tests                                     | 60        |
| 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 the grade. The professor may lower the final grade each unexcused absence in excess of 2.

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