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## BUS 448-01, Auditing I, Spring 2012

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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. Emphasis will be on the practical application of theories discussed in class. After the completion of the course, the student should be fluent enough in the subject matter to conversationally discuss relevant topics with current practitioners in the field of Auditing.

**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, 14<sup>th</sup> 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**  
**Tuesday / Thursday**  
**Spring 2012**

Thursday	<b>January 12</b>	Introduction and Chapter 1
Tuesday	17	Chapters 2 and 3
Thursday	19	Chapters 4 and 5
Tuesday	24	Chapter 6
Thursday	26	No Class
Tuesday	31	Chapter 7
Thursday	<b>February 2</b>	Chapter 8
Tuesday	7	Chapter 9
Thursday	9	Chapter 13
Tuesday	14	Test #1
Thursday	16	American Telephone Case
Tuesday	21	Chapter 14
Thursday	23	Chapter 15
Tuesday	28	Chapter 16
Thursday	<b>March 1</b>	Guest Lecturer
Tuesday	6	Chapter 18
Thursday	8	Chapter 19
Tuesday	13	Spring Recess
Thursday	15	Spring Recess
Tuesday	20	Chapter 20
Thursday	22	Chapter 21
Tuesday	27	Chapter 22
Thursday	29	Chapter 23
Tuesday	<b>April 3</b>	Chapter 24
Thursday	5	Easter Recess
Tuesday	10	Review for Test #2
Thursday	12	Test #2
Tuesday	17	Practical Audit Application
Thursday	19	Practical Audit Application
Tuesday	24	Practical Audit Application-Review of Other Topics
Thursday	26	Last Class-Review for Final Exam
Tuesday	<b>May 1</b>	Final Exam