

# Rhodes College Digital Archives - DLynx

## BADM 448-01, Auditing, Spring 2009

Item Type	Syllabus
Authors	Church, Pamela H.
Publisher	Memphis, Tenn. : Rhodes College
Rights	Rhodes College owns the rights to the archival digital objects in this collection. Objects are made available for educational use only and may not be used for any non-educational or commercial purpose. Approved educational uses include private research and scholarship, teaching, and student projects. For additional information please contact <a href="mailto:archives@rhodes.edu">archives@rhodes.edu</a> . Fees may apply.
Download date	2026-03-17 11:59:39
Link to Item	<a href="http://hdl.handle.net/10267/3682">http://hdl.handle.net/10267/3682</a>

**Auditing I – BUS 448**  
**Spring 2009**  
**Office: 332 Buckman**

**Dr. Pamela H. Church**  
**Phone: 843-3920 (work)**  
**751-0898 (home)**

**Office Hours:** 3:00-4:00 Mon/Wed; 10:00-11:00 Fri; other hours by appointment

**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, 12<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.

**Auditing I – BUS 448  
Spring 2009**

Wed January 14	Introduction and Ch. 1
Mon 19	<b>MLK Observance – No class</b>
Wed 21	Chapters 1, 2--The CPA Profession
Mon 26	Chapter 2--The CPA Profession
Wed 28	Chapter 3---Audit Reports
Mon February 2	Chapter 3---Audit Reports
Wed 4	Chapter 4---Professional Ethics
Mon 9	Chapter 4—Professional Ethics
Wed 11	Chapter 5--- Legal Liability
Mon 16	Chapter 5--- Legal Liability
Wed 18	<b>Test 1—Chapters 1-5</b>
Mon 23	Chapter 6---Audit Objectives
Wed 25	Chapter 6---Audit Objectives
Mon March 2	Chapter 7---Audit Evidence
Wed 4	Chapter 7---Audit Evidence
Mon 9	Chapter 8---Audit Planning and Analytical Procedures
Wed 11	Chapter 9—Materiality and Risk
<b>MWF 16/18/20</b>	<b>Spring Break</b>
Mon 23	Chapter 9---Materiality and Risk
Wed 25	Chapter 10---Section 404 Audits of Internal Control
Mon 30	Chapter 10---Section 404 Audits of Internal Control
Wed April 1	<b>Exam—Chapters 6-10</b>

Mon 6	Chapter 11---Fraud Auditing
Wed 8	Chapter 12---Information Technology and the Audit Process
<b>Fri 10</b>	<b>Easter Recess</b>
Mon 13	Chapters 14, 16—Auditing Sales
Wed 15	Chapters 14, 16—Auditing Sales
Mon 20	Chapter 21--- Applying the Audit Process to Inventory
Wed 22	Chapter 23—Applying the Audit Process to Cash
Mon 27	Chapter 25---Other Assurance Services
Wed 29	Chapter 25---Other Assurance Services
<b>Final Exam---Comprehensive</b>	