| CLASS INFORMATION | Benedictine University Graduate Business Programs  
  **MSA_MBA 513 A - Auditing Theory and Practice**  
  Fall 2016  
  October 3rd – December 5th  
  Mondays, 6:30 - 9:30 PM  
  Classroom location: Refer to MyBenU |
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<td>COURSE PREREQUISITES</td>
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| INSTRUCTOR INFORMATION | Tom Scott MS, CPA, CMA - Lecturer  
  Phone 847-494-4575  
  Email: tescott@ben.edu  
  Office Hours by Appointment |
| COURSE OBJECTIVES | As a result of this course, you will be expected to:  
  • Establish a basis in technical knowledge necessary for students to enter the auditing profession  
  • Provide the basic information necessary for students to pass the CPA exam, as well as the CIA and CMA exams  
  • Examine ethical issues critical in today’s business environment  
  • Examine important issues in auditing  
  • Attain professional quality work  
  • Work as a team in performing audit work |
| CLASS OVERVIEW & GRADING | An intensive study of generally accepted auditing standards and procedures as prescribed by the Public Company Accounting Standards Oversight Board. Emphasis is placed on planning of an audit engagement, evaluation of internal controls, and documentation required under the Sarbanes-Oxley Act of 2002, audit sampling techniques, and auditing in a computerized environment. A necessary course for those planning to sit for the CPA exam.  
  Grading will be outlined in the syllabus posted in D2L prior to the start of class. |
| REQUIRED TEXT | Title: Auditing and Assurance Services – 6th Edition  
  Author: Louwers  
  Publisher: Mc Graw-Hill  
  ISBN: 9780077862343  
  Title: Integrated Audit Practice Case – 6th Edition  
  Author: Kerr, Elder and Arens (UPDATED)  
  Publisher: Armond Dalton  
  ISBN: 9780912503561  
  *Obtain a new version of the practice case. Do not obtain a used version. |
| IMPORTANT REMINDERS | Students are expected to check the class Desire2Learn (D2L) site prior to the first night of class and on an on-going basis. |
| PRE-CLASS ASSIGNMENT | 1. Read chapter 1 (pages 1-5 & 11-21); chapter 2 (pages 39-56) and chapter 3 (pages 77-85, 92-99 and 105-109)  
  2. Bring your text to every class; we will work questions from it each week.  
  3. Bring an internet accessible electronic device (laptop, tablet, smartphone, etc.) OR a cellphone with texting capabilities to class |