Course Overview
This course broadly examines audit methodology, auditing standards, and the code of professional conduct. More specifically, we will study the objectives and concepts of auditing, internal control structures, audit evidence, audit sampling, materiality, audit risk, and financial statement reporting.

Course Format
Although content found in your textbook provides the foundation for the course, case studies will be utilized to advance learning objectives. Therefore, the assigned case studies are an integral component of this course. Class time will be allocated to lecture, problem solving and discussion of topical issues.

Materials
Required: 1) Auditing and Assurance Services, By Louwers, et al., 2015 (customized); ISBN #9781308706924

Texts
The primary textbook is Auditing and Assurance Services. Although this textbook can be obtained in the bookstore, we will discuss alternative procurement methods. Supplemental reading materials will be distributed throughout the semester (e.g., hyperlinks to access case readings, etc.).

Ecollege & Sakai
Sakai will not be utilized in this class. Instead, I will be utilizing the eCollege platform.

Lecture Notes
The lectures will be based on a set of notes that will be posted on the eCollege platform. Typically, these notes will include both Powerpoint slides, as well as reading materials pertaining to topical issues in auditing. It is every student’s responsibility to bring a hard copy of the notes to class. Without these notes, students might have difficulty following the lectures.

Grading Policy
The course grade will be computed as follows:

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<thead>
<tr>
<th>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Attendance</td>
<td>3.00 %</td>
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<tr>
<td>Homework</td>
<td>10.00</td>
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<tr>
<td>Quizzes</td>
<td>16.00</td>
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<tr>
<td>Discussions</td>
<td>8.50</td>
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<tr>
<td>Case questions</td>
<td>5.00</td>
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<td>Case presentation</td>
<td>6.50</td>
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<tr>
<td>Midterm exam</td>
<td>23.00</td>
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<tr>
<td>Final exam</td>
<td>28.00</td>
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<td>Total</td>
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Attendance (3%)
All class members are expected to arrive on time and remain until the end of class. Traffic, and transit system delays are not acceptable excuses. Plan to arrive early to ensure an on-time arrival. Attendance will be taken promptly at 6pm. If you are late to class, you will be treated as absent for that class. The full attendance grade will be assigned to students marked absent (or late) fewer than three times. Attendance grades will be reduced by 1 point for each absence or lateness exceeding this limit. An exception applies to students who must miss class because of religious beliefs.

Homework (10%)
You are expected to complete all homework assignments to the best of your ability. Although you are encouraged to seek assistance from your classmates, it is essential that you gain comfort and experience in solving problems by yourself. You must become proficient in solving problems independently, without relying on the abilities of another person. Solutions to homework problems will be available on-line. You are expected to review the solutions to all problems assigned. Exams will incorporate homework material. Homework is also a component of your final grade.

For each chapter, there are homework problems available on the Student Learning Center associated with the textbook: www.mhhe.com/louwers6e. It is your responsibility to make sure that your assignment is e-mailed to me before the deadline. No late homework assignments will be accepted.

Quizzes (16%)
In class quizzes are designed to ensure that you are keeping up with the material. You can expect to have a quiz in every class meeting. Your lowest two quiz grades will be dropped. There are no make-up quizzes.

Discussions (8.5%)
Topical issues will be discussed online throughout the semester. Your contributions will be evaluated for both form and content.

Case Questions (5%)
In addition to reading the assigned cases, you will also be required to submit written and/or oral answers to questions pertaining to each case. The assigned questions are meant to direct your focus to the salient points of the case, and also to ensure that you have adequately considered the implications to the auditing profession. Typically, responses will be posted on eCollege but you will also be required to submit written responses on an alternative platform (or format).

Case Presentations (6.5%)
We will read and discuss 12 cases throughout the semester that relate to the auditing material covered. Each student is required to read and be ready to discuss the questions posed at the end of each case. Once during the semester you will also be required to prepare a PowerPoint presentation of the case facts and answers to the case questions. This presentation will be made in groups of 3 to 4 students and graded as a group project.
Examinations (Midterm 23%; Final Exam 28%)
Unexcused absences will result in a grade of zero. Absence from an exam due to medical emergencies etc., will require documentary evidence for support. No makeup exams are offered in this course. Basic calculators are permitted during exams however you may not use a calculator with data storage capabilities. Cell phones are prohibited as are all text messaging and other devices that possess wireless communication capabilities.

There are NO make-up tests. In the event of an unforeseeable medical/family emergency (with appropriate written documentation), I will do the following: (a) if you miss a test, the missing weight will be added to the final exam or (b) if you miss the final, you will be able to make it up during the following semester. These exceptions will only be made if you provide written documentation showing that you missed the test due to an emergency; otherwise, you will receive a zero for the missed test.

Office Hours
Office hour appointments should be scheduled online https://kinory.youcanbook.me/. The dynamic appointment system affords you greater scheduling flexibility.

Calculators
This is not a computationally intensive class. However, only basic non-memory calculators or math calculators may be used during exams. Non-memory calculators are available at low cost in the bookstore and at various pharmacies. Phones, including phones with calculators, are never permitted in class or during exams. You are not permitted to share calculators during a test.

Academic Integrity
You are responsible for reading, comprehending, and abiding by the university's academic integrity policy as described in the college bulletin and available online. Academic dishonesty is prohibited and is punishable by penalties, including failing grades, suspension, and expulsion. Refer to Rutgers’ policy statement on academic integrity, a link to which can be found on the Office of Student Conduct’s website (http://academicintegrity.rutgers.edu/academic-integrity-at-rutgers/). There will be very serious academic consequences for anyone who does not adhere to the university's policies.

Cheating will not be tolerated. Any student caught cheating on an exam or assignment will receive a failing grade for the course. Sharing information with others about material on exams or communicating with others during an exam is considered cheating. In accordance with University policy, all instances of academic dishonesty will be reported to the Office of Student Conduct and may subject to School or University discipline. If you are unsure whether a particular act might in violation of the academic integrity policy, you should consult with me before partaking in such questionable behaviors.

Class Cancellations
Decisions on class cancellations due to weather or other conditions are posted on the College website (http://www.Camden.Rutgers.edu) and announced on major local radio stations, including KYW (1060 AM). The Rutgers-Camden school closing number is 605 for day classes, and 2605 for evening classes. You can also sign up to receive a text message alerting you of school closures.
Additionally, the general number for the campus will have a recorded announcement if the campus is closed (856 225-1766). Unless there is an official cancellation, classes are held.

**Tutoring**
The Learning Center (231 Armitage Hall) attempts to provide tutoring for ACC 415. Subject to availability, appointments for tutoring are to be made online [http://accutrack.camden.rutgers.edu/accuweb/](http://accutrack.camden.rutgers.edu/accuweb/).

**Special Accommodations**
If you have a need for special accommodations, it is imperative that you contact the Office of Disability Services (ODS), located in room 240 of Armitage Hall, as soon as possible. The Office will make arrangements for any needed accommodations, such as a sign language interpreter or a proctor for extended-time examinations. It is imperative that you contact ODS at least five days prior to any test so that appropriate accommodations can be ensured. Students with a Letter of Accommodation should submit their requests for suitable accommodations online [https://ods.rutgers.edu/students/taking-your-exam-with-ods](https://ods.rutgers.edu/students/taking-your-exam-with-ods), or by contacting their office directly (856 225-6442). More information about ODS’ services can be found on their website [https://ods.rutgers.edu/](https://ods.rutgers.edu/).

**Counseling and Student Health**
Students might occasionally have personal issues that arise in the course of pursuing higher education that could interfere with academic performance. If you are experiencing a mental health or drug/alcohol related issue, I encourage you to utilize the psychological services offered by the Student Health Services office. This office is located in the Campus Center, on the 2nd floor. Although appointments are generally required, emergency walk in visits are permitted. Walk-in hours are Mondays and Thursdays from 11am to 1:30pm. Please call the Student Health Services center directly if you have any questions. They can be reached at (856) 225-6005. Please note that most services are free and confidential.