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**Instructor:** Thomas M. Kozloski, PhD, CPA, CGMA

**Email:** [kozloskit@umsl.edu](mailto:kozloskit@umsl.edu). Please use your email provider (UMSL or other) to contact me. **Please do not contact me through Canvas**, as Canvas does not retain the whole history of the thread.

**Phone:** Please use email.

**Office:** 211 Anheuser-Busch Building (limited presence in building this semester)

**Office Hours:** I will hold office hours through Zoom for answering questions and for pre-exam review (see schedule below). Attendance at Zoom sessions is not required. All sessions will be recorded, so you can access them if you miss them. For any questions or issues outside of Zoom meetings, please contact me via email. If it's better that we actually meet, we can do so through an individual Zoom session.

**Course Sections:**

ACCTNG 4435 - Auditing - Section 001 (12526) – Online; 3 semester hours

ACCTNG 4435 - Auditing - Section 002 (10766) – Online; 3 semester hours

Please note that the two sections have been combined in Canvas. Section 001 (the parent section) is the section you should log into.

**Course Prerequisites:** MATH 1105; ACCTNG 3402; ACCTNG 3421 or INFSYS 3810; also a minimum campus GPA of 2.0 and minimum GPA of 2.3 in all accounting courses at the 3000-level and above taken at UMSL. **If you have not met the prerequisites as stated above, please contact me immediately.**



## EDUCATIONAL GOALS AND APPROACH TO COURSE CONTENT

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### Instructor Philosophy of Teaching and Learning

I am a professional educator as well as a professional business person. I am dedicated to your success in this important course, and to your successful launch into the world of professional work. I am committed to assist you any way that I can.

My primary role on the Department of Accounting faculty at the University of Missouri – St. Louis is to lead and guide you through the difficult, technical material and content in the courses I teach. I hope to help you build a foundation in course content, theory, and practice, and to help you to develop a framework of knowledge and judgment to solve problems and address issues that you encounter in the future. I will work hard to do this but, ultimately, your success depends on your own efforts. I can guide you, but you must learn and master this subject. This will require a good deal of hard work and sustained effort on your part.

In addition to assistance with the content of this course, I am available to discuss careers in accounting and auditing, job searches, resume and cover letter preparation, etc. After we complete this course together, I will be very happy to write letters of recommendation or provide references. Please feel free to contact me about any of these things, and I will be happy to share my perspective and experiences.

### Course Content, Alignment with Important Undergraduate Program-Level Goals, and Course Objectives

This course is an introduction to auditing and assurance theory and practice. The course will emphasize the audit of historical financial statements, as conducted by the independent auditor. Topics that will be emphasized will include, among others, the role of auditing in the financial reporting process, risk assessment, materiality, internal control, audit evidence, and audit reporting.

Outcomes from this course will provide a direct link to, and enrichment of, undergraduate and graduate program objectives such as:

**Critical thinking** – Graduates critically assess situations and use appropriate problem-solving skills. Students will:

- Formulate and justify positions on issues or situations using adequate and appropriate evidence
- Recognize and demonstrate competence in analytical reasoning

**Information literacy** – Graduates locate and use qualitative and quantitative information effectively using appropriate technology.

Students will:

- Determine, retrieve, evaluate and manage relevant information
- Recognize and acknowledge copyright laws and intellectual property restrictions

**Communication** – Graduates use professional communication skills to facilitate business relationships.

Students will:

- Prepare appropriate and effective written communications
- Prepare and deliver effective oral presentations

**Ethics, social responsibility, and leadership** – Graduates exercise socially responsible leadership skills.

Students will:

- Recognize the ethical dimensions of situations
- Consider a broad spectrum of stakeholders in the development of organizations' social responsibilities
- Recognize a variety of leadership styles and when each is appropriate
- Work effectively as part of a team

**Global perspective** – Graduates recognize the diversity and global opportunities their local, national, and world environments present.

Students will:

- Recognize the effects of different economic, political, cultural, social and technological environments and integrate them into their decision-making

**Business knowledge and competency** – Graduates use their business knowledge and professional skills successfully.

Students will:

- Demonstrate a fundamental understanding of each of the functional areas of business, and how to effectively integrate and apply this knowledge
- Assess the opportunities and risks faced by organizations of different size, ownership and governance structures

### Course Objectives

After completing this course, if you have listened carefully to lectures, kept current with the course, completed the assigned readings, completed assigned problems and exercises, and applied the information presented in the course to the assignments, quizzes and examinations, you will be able to:

- Understand the operation of auditing teams in the professional setting of auditing firms and auditing practice;
- Understand the stakeholders in the auditing profession, and the pressures and incentives that impact those stakeholders;
- Demonstrate proficiency with basic professional auditing standards over a broad cross-section of audit areas;
- Integrate key terminology, theory, and concepts from the various phases of the audit into an understanding of the audit process as a whole; and

- Evaluate audit reporting issues and select appropriate audit reports for various practice circumstances.

### **Additional “Departmental” Objectives**

- Passion, perseverance, hard work and the desire to improve (i.e., “**professional grit**”)

UMSL Accounting graduates are often recognized for their passion, perseverance, work ethic, and their desire to improve. University of Pennsylvania psychology professor, author, and TED Talk presenter Angela Lee Duckworth calls this combination of characteristics “**professional grit**.” These qualities are as important for one’s academic and professional success as raw intellectual ability. Passion, perseverance, hard work, and the desire to improve are demonstrated by such behaviors as arriving on time, friendliness and collegiality, courtesy and professional interactions with others, maintaining a positive attitude about education, work and life, working hard on assignments and in preparation for exams, and delivering organized and professional-looking work output on time. (On-time delivery has been sometimes difficult during these quarantined times, including for me, but we should try our best!) To demonstrate these qualities you should demonstrate diligence in your class preparation, complete the assigned reading and homework assignments to prepare for our lectures, submit deliverables on time, arrive on time (when we return to class), demonstrate positivity in your interactions with fellow students and professors, avoid (primarily electronic) distractions in class (again, when we return to class!), treat your fellow students and professors with respect, **and act with integrity at all times.**

### **Instructional Approach**

Your ability to reach the course objectives is developed through a variety of assignments, activities and assessments, and requires **considerable effort**, with significant review time required outside of lecture (i.e., slides with audio) alone. You will study and apply concepts to increasingly complex auditing situations. By working with and applying basic auditing concepts to a variety of situations, you will expand your understanding of how audits of financial statements are conducted.

**The overall approach to the course will be “asynchronous,” which means that we will not meet at set times during the week through a platform like Zoom.** Lectures will be recorded and posted with course material slides to accompany them. You will be able to complete course requirements with much (but not total) discretion as to how you spend your time and how you proceed through the course. This will allow you maximum flexibility as we move along.

**On occasion we will meet via Zoom for office hours and pre-exam review.** A tentative meeting schedule is posted below in this syllabus, but we might add or subtract meetings from that schedule. (I will announce any such changes.) On those occasions when we do meet through Zoom, we will likely start at 6:30 PM. I’m hoping that time will provide maximum flexibility for anyone wishing to attend and participate. Again, if you miss a session you would like to have attended, all Zoom sessions will be recorded and you will have access to them.

It is anticipated that you will enter this course with a **solid foundation of financial accounting knowledge**. This foundation is necessary for understanding how the operations, activities, and transactions of an organization are, or are not, captured and presented in financial statements. In order to understand auditing, you **must** understand financial accounting, and must have a basic knowledge of accounting information systems.

You will be tested/assessed on your **understanding** of the material, and your ability to **explain** and **apply** auditing theory and concepts, for the most part using exercises, problems, case scenarios, quizzes and tests. **Memorizing alone will not likely generate a good outcome in this course** nor will it prepare you for additional coursework, the pursuit of professional credentials, or for professional life.

Lectures (course content slides with audio) and assignments are prepared under the assumption that you have attempted the assigned material prior to listening to the recorded lecture and are keeping up with class material over the semester, **as topics in this course are often cumulative in nature.**

**In order to maximize the effectiveness of our online course together you should:**

- **Read this syllabus carefully!**
- **Read my announcements and emails!** Please set your settings in Canvas to receive email announcements as soon as they are made. I will try hard not to bother you with trivial matters. **However, you MUST read my announcements and emails, as this is how I will inform you of progress, any changes we make, and other important information.**
- **Strive to stay current.** Try your best to keep up with the flow of the course; try not to fall behind, as it could be very difficult to catch up in a short amount of time.
- **If you have questions, ask them!** There is no such thing as a silly question. If you have questions, please contact me via email, or ask during one of our group sessions, or both!
- **Complete assignments and exercises early if possible.** Review posted solutions and additional practice questions, and review and debrief exams and assignments **right away.** The sooner you know if or where you are having issues or problems, the quicker you can seek help and get back on track.
- **If you have any issues or problems with the course or the course material, please contact me. Remember, the accounting faculty is here to assist you. I am very happy to try to assist you with any course or university related problem that you bring to me.**

## **REQUIRED TEXT, OTHER MATERIALS, AND RESOURCES**

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**Your text is available through the link from *Canvas* to *McGraw-Hill Connect*.** In an effort to provide the least expensive option in terms of texts, I elected to use the “Auto-Access” feature of the UM System. Therefore, you will be able to access an electronic version of the text through *Connect*. If you prefer a printed copy (like me!), you may purchase a loose-leaf printed copy (but not hard back) version from the bookstore. Even if you do purchase a loose-leaf printed copy from the bookstore, the electronic copy through *Connect* and the loose-leaf printed copy from the bookstore

together are less expensive than the hard back, traditional textbook. Please contact the bookstore for information regarding how to obtain a printed version of the text if you want one. **Regardless of what you decide, please note that you will need the Eleventh Edition of the textbook.** Significant changes were made from the Tenth Edition.

If you intend to study for the CPA exam, it could be a good idea to have a loose-leaf printed copy of the text (purchased from the bookstore) as a reference during your study, as your access to *Connect* will likely expire at some point.

### **Required Text and Other Materials and Resources:**

- *Auditing and Assurance Services: A Systematic Approach, Eleventh Edition.* Messier, Glover, and Prawitt. McGraw-Hill, 2019.
- *Auditing Standards of the Public Company Accounting Oversight Board (PCAOB).* Available at [www.pcaobus.org](http://www.pcaobus.org).
- **Other readings and handouts** as distributed in class or posted on *Canvas*.
- *Canvas.* Available to all UMSL students. As you know, the course website will be located on this learning platform. I will make use of *Canvas* primarily to post materials (including videos of lectures and outside materials) that you will need to master the course content in order to prepare for exams. Quizzes and exams will also be administered through *Canvas*. **As noted, I will also use *Canvas* to make announcements which will be emailed to you. You should check the course website frequently and set your individual *Canvas* settings to ensure you are alerted to announcements posted there. If you choose to disregard announcements, you will likely miss something that is very important to your success in the course.**
- *McGraw Hill Connect.* Available to all students in this class through *Canvas*. *Connect* is a learning supplement created and administered by the publisher of your textbook. We will make use of it as an access point for your text, a site for homework, and a source of additional self-study materials.
- *Gleim CPA Review Books* – The Gleim Company has generously offered the Department a set of their CPA Review Books, and they are on reserve at the Library under ACCTNG 4435 – Auditing. **These books are not required material for the course,** but you may find them useful for addressing questions about accounting, regulation, and auditing, as well as getting insights into the topical coverage and necessary preparation for the CPA Exam, if you plan to pursue the CPA credential. **Please note:** Gleim is in the business of preparing candidates for the CPA Exam. They are one of a number of companies that offer this service, and the presence of these materials in the Library is not an endorsement of the Gleim review over any other CPA review materials or course.

## ASSESSMENT, EVALUATION, AND GRADING

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### Assessments

Homework on <i>Connect</i>	10%
Quizzes	15%
Examination I	20%
Examination II	20%
Examination III	20%
Writing assignments (2)	<u>15%</u>
Total	<u>100%</u>

### Homework – From the Textbook (0%) and in *Connect-SmartBook* (10%)

Prior to the beginning of a new section of the course, I will post to the *Canvas* site information relating to the reading assignment, the homework exercises/problems assignment from your textbook (which will not be collected or graded), and the homework assignment on *Connect – SmartBook* (which will be graded by *Connect*), as well as any other important information relating to that section of the course.

I will post solutions for textbook homework on *Canvas*, so you may assess your level of proficiency with the material. For particularly challenging textbook homework, I may supplement the posted solution with a video/audio providing further explanation. Homework on *Connect – SmartBook* will offer instant feedback. If you have any questions regarding any homework, please contact me. **Please note that homework assignments (both textbook and *Connect SmartBook*) are an integral part of the course, and that concepts or issues raised in homework problems may appear on quizzes or examinations.**

The homework assignments in *Connect – SmartBook* are excellent review questions and can be very helpful in assisting you in your efforts to master the course material. **All of these homework assignments will be open at the beginning of the course, but will have set due dates. You may complete them at any time prior to the due date.**

As noted, feedback for the *Connect – SmartBook* homework is immediate. In addition, if you work through the entire homework, **you will receive 100% credit on the homework**, regardless of how many questions you may have missed. **Therefore, this is an excellent resource, as well as an essentially “free” component of your overall grade.** Please take full advantage of it.

Some problems, exercises, and mini-cases will be discussed during slides with audio sessions. I will post solutions to those problems, exercises, and mini-cases after they are presented.

### Quizzes (15% of total)

I will create short, on-line quizzes in Canvas for each section of the course. Please see the schedule presented below. Quizzes will be open for three days to allow for flexibility in completing them. Although some quizzes may be slightly longer than others, all quizzes will be weighted the same in calculating that component of your grade. At least two missed quizzes or low marks will be dropped/excluded from the calculation of that component of your grade without any penalty to your final grade.

**Quiz “0” – The only individual quiz that is required of all students is Quiz “0.”** This quiz will accomplish two purposes. First, the quiz will cover the contents of the course syllabus, providing me with some measure of assurance that you have read it, and that we all understand how the course will be offered and administered.

In addition, this quiz will provide me with confirmation that you are enrolled and actually participating in the course. I am required by campus administration to perform an enrollment verification and report the results to the Registrar, in order to comply with federal regulations. This quiz will inform my enrollment verification by demonstrating that you are engaged with the course. **If you do not complete this quiz, I will have to administratively drop you from the course.**

**As noted below, Quiz “0” will be open from 24 January to 26 January.** An attentive reading of the syllabus is recommended for preparing for this quiz.

### Examinations I, II, and III (20% each, 60% total)

Three examinations will be scheduled during the semester and will be administered through Canvas. Exams will be open for a period of three days to allow you the flexibility to take them at your convenience. Please see the schedule posted below. **You should plan to take each exam in one sitting. (In other words, do not save it and come back to it later.) In addition, once you answer a question and submit the answer, you will not be able to return to that question.** There will be a time limit for the exam, but the time allowed will be more than adequate time to complete the exam. Exams will be open to the use of outside resources (**except the use of another person as an outside resource**) if you want to look up something in your text or notes. However, due to the time limit, you cannot look up everything. You will not be able to complete these examinations without adequate preparation prior to opening them. The dates of these exams are as follows:

**Examination I – 19 - 21 February.** This exam will cover material from the first part of the course. This exam will include material from Chapters 1, 2, and 18, as well as Appendix A of the text.

**Examination II – 18 – 20 March.** This exam will cover material from the cut-off point of the Examination I through Chapters 3, 4, and 5.

**Examination III – 10 -12 May.** Examination III will take place during final exam week and will administered through Canvas. This examination will be **quasi-comprehensive**, covering material from the second examination to the end of the course (Chapters 6, 7, 10, 15, and 17), as well



as selected topics from prior to Examination II. (Detailed guidance will be provided closer to the examination.) Students with valid, documented reasons for missing the exam should refer to the 'Missed examination process' outlined later in this course syllabus.

**Please note these days in your calendar and notify me immediately of any issues.** (Note: No early examinations will be offered. Again, students with valid, documented reasons for missing any examination should refer to the 'Missed examination process' outlined later in this course syllabus.)

### **Writing Assignments (15%)**

Two writing assignments will be assigned during the semester. The assignments in total are weighted as 15% of your overall grade. The first assignment will be short (weighted as 5% of your final grade), and will be primarily pointed at an opportunity for me to provide feedback to you on your writing. Writing skills are extraordinarily important to your success in the professional world. The second assignment (weighted as 10% of your final grade) will be longer and more technical in nature. Guidance for these assignments will be posted well in advance of their due dates. (See schedule below.)

### **End of Semester Evaluation**

The numeric/percentage grades you earn in this course convert to a letter grade as follows:

A	93-100	B	83-86	C	73-76	D	63-66
A-	90-92	B-	80-82	C-	70-72	D-	60-62
B+	87-89	C+	77-79	D+	67-69	F	0-59

Due to the many grade cut-off points, I will most likely need to be relatively strict about keeping to the percentage cut-offs. However, I often award a higher mark for someone who is close to a cut-off based on "qualitative" factors such as a high level of engagement in the class, improvement in test scores over the semester, and superior performance on the final exam.

In addition, I may (and most often do) modify the cut-offs noted above (only in the downward direction) to ensure a fair distribution of grades at the end of the course. That is, I may, for instance, drop the lower cut-off for a "B" to "80" if this is necessary, in my opinion, to achieve fairness across the board. Based on past experience, I will most likely do so at the end of the semester. I will NOT raise grade cut-off points for any reason.

### **Completing the Course – \*\*\*\*EXTREMELY IMPORTANT!\*\*\*\***

**In order to successfully complete this course, you must complete all course requirements. In other words, you must submit BOTH required writing assignments (and earn a score of 50% or more on each), you must complete BOTH midterm examinations (any score is acceptable with respect to this requirement), you must receive credit for at least five quizzes, and you must receive credit for at least five Connect-SmartBook homeworks. In addition, you must complete the Final**

Exam and earn at least a 50% (raw score) on that exam. The highest possible grade earned by students who do not meet these requirements will be a "D+."

## OTHER COURSE POLICIES AND INFORMATION

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### Academic Integrity Policy and Student Responsibility – \*\*\*\*EXTREMELY IMPORTANT!\*\*\*\*

As a University of Missouri – St. Louis student, you are responsible for understanding and avoiding academic offences, including plagiarism, cheating, and falsification. For instance, working with another person (or in a group) when individual work is required for a grade is considered a form of academic dishonesty.

Plagiarism is when you present someone else's words, ideas or techniques as your own. When you want to refer to someone else's work, you must reference it either by direct quotation or paraphrase (expressing the idea in your own words), which must be acknowledged using correct citations. (You may use any acceptable method of citing others' work.) When you are in doubt about what, when, and how to cite your information sources, consult with me, or the Writing Center, before submitting your work. Academic dishonesty is a serious offense, so be sure you understand how to correctly acknowledge and use sources when preparing your work. Plagiarism applies to all forms of information or ideas that belong to someone else (e.g., other student's assignments, literary works, computer programs, mathematical solutions, scientific experiments, pictures, website or data).

**I recognize that the vast majority of UMSL students will not commit acts of academic dishonesty.** I hope and expect that as upper-level accounting students preparing to take their place in the professional workplace, no one in ACCTNG 4435 would engage in any act or acts of academic dishonesty. **For the very small group that might be tempted to do so, please read the following very carefully.**

Examinations and quizzes will be open resource, with any external resource allowed except the use of another person, whether they are a student or not. I have no tolerance for academic dishonesty on examinations or other course requirements. In recent semesters, in both online and in-person classes, I have noted instances of cheating on exams and other components of the course, and I have pursued them to their logical conclusion. I'm not naïve, as I'm sure that I've failed to detect some instances of academic misconduct, but those that I have discovered have been addressed by significant grade penalties and reporting of the offense to the Office of Academic Integrity on campus, where additional penalties may be assessed. **SO, PLEASE DO NOT TAKE A CHANCE BY ENGAGING IN ACADEMIC MISCONDUCT ON AN EXAM OR ON ANY OTHER COMPONENT/ASSESSMENT IN THIS COURSE.**

If you find yourself in a situation where you might be tempted to act dishonestly (we all can find ourselves in those sorts of situations from time to time), such as being behind in your studies or not understanding certain material, reach out to me for assistance. We may be able to reach some

accommodation or extension. Any penalty assessed for an accommodation or extension will be much, much less significant than the penalty (or penalties) for acting dishonestly.

I have worked very hard to make this course as “do-able,” flexible, and accommodating in its delivery and its requirements as I can. I am of course always available to assist you if you have difficulties with the course material. Everyone can earn a very good grade if they apply themselves. Please do not insult the academic process, the University and College, and me, by an inappropriate, dishonest, and disrespectful act of academic dishonesty.

If you are found to have committed an act of academic dishonesty, you will be assigned a grade of “zero” for the particular course requirement and you will be reported to the Office of Academic Integrity. In some cases this has resulted in the need for a student to take the course again.

**Even if we are in agreement as to the penalty and resolution of the incident, the incident will be reported to that office. Although most inappropriate behavior is common sense, it is your responsibility to understand what exactly constitutes a violation of academic integrity policies. Please ask me if you are in any way unsure of the guidelines.**

**The bottom line is, do not take the chance. The “positive” outcomes do not exceed the potential negative outcomes.**

### **Missed Examinations, or other Due Dates**

**Missed Examination Process:** No early examinations will be offered for any reason. Missed examinations will be assigned a grade of zero unless the student contacts me and is able to provide a legitimate reason for the absence, supported by documentation.

**Notification:** If you are going to miss an exam, you or your designate must contact me immediately via e-mail. This should be (preferably) before the exam and no later than 48 hours after the exam is over. You must explain the situation in sufficient detail for me to determine whether or not a legitimate reason for missing the exam exists.

**Documentation:** **Appropriate, external, and independent written documentation supporting the reason for your absence** should be delivered to me as soon as possible and no later than one week after the missed exam.

**Other Due Dates:** Missed due dates for writing/other assignments will be handled in the same manner as examinations. Please notify me as soon as possible, and please be prepared to provide appropriate documentation. Appropriate late penalties will be assessed.

### **Special Requirements due to Disability**

If you require any special assistance or consideration due to a disability of any kind, please feel free to contact me so that we can work together and with the appropriate campus offices to meet your academic needs.

## Modification of Course Syllabus

With appropriate notification to you, I may modify or amend this course syllabus in order to meet course objectives.

## Withdrawing From the Course

While I hope that no student will need to withdraw from our course, there is important information to consider about this possibility. Early in the semester, a student may withdraw from the course and no indication of such will appear on the academic transcript. In the middle of the semester, withdrawals may be accompanied by a grade of "EX" that will appear on the transcript. Later still, the student may receive a grade of "EX" or "EX-F" (if the student was failing the course at the time). Finally, near the end of the semester, students may require, in addition to the permission of the instructor, the permission of the Dean to withdraw.

In summary –

**25 January** – Last day a student may enroll.

**15 February** – Last day to drop a course or withdraw from school without receiving a grade.

**15 March** – Last day to drop a course or withdraw from school without instructor approval. EX grade will be assigned.

**19 April** – Last day a student may drop a course or withdraw from school. Instructor's approval is required. A grade of EX or EX-F will be assigned.

Students should be aware of the relevant deadline dates relating to the possibilities mentioned directly above. It is your responsibility to ensure that you meet the requirements and deadlines for withdrawing. Withdrawing from this course could very well be a serious matter and should not be undertaken lightly. For instance, withdrawal could impact scholarship awards and financial aid, and will certainly impact academic progress toward graduation. Please be very careful, and consult with your advisor and financial aid before making a decision.

## SPRING 2021 COURSE CONTENT PLAN AND IMPORTANT DATES

Topic	Chapter(s) in Text
Introduction to Auditing and Professional Practice; Professional Judgment	CH 1; CH 2; App A
Reports on Audited Financial Statements	CH 18
Basic Auditing Concepts and Audit Planning	CH 3; CH 4; CH 5
Understanding Internal Control and Auditing ICFR	CH 6; CH 7
Auditing Business Processes and Accounts	CH 10; CH 15;
Completing the Audit	CH 17

**Summary of important dates in chronological order:**

**Key to chronology:**

1. All **Connect-SmartBook homeworks (CSH)** will be open by 22 January and must be completed by 11:30 PM on the date noted.
2. **Quizzes (Q)** will be open in Canvas for a three day period and must be completed by 11:30 PM on the latest date noted.
3. **Exams (E)** will be open in Canvas for a three day period and must be completed by 11:30 PM on the latest date noted.
4. **Writing assignments (A)** are due by 11:30 PM on the date noted.
5. **Ch** refers to textbook chapters.
6. **Zoom sessions** will usually start at 6:30 PM, unless a change is announced prior to the session. Attendance at Zoom sessions is not required and attendance will not be taken. All sessions will be recorded for later viewing.

<b><u>Month</u></b>	<b><u>Day(s)</u></b>	<b><u>Course requirement scheduled or due</u></b>
<b>January</b>	19	First day of class for Spring semester
	21	Zoom meeting – welcome to course.
	<b>24-26</b>	<b>Q “0” – this quiz is required of all students (see above)</b>
	27	CSH Ch 1
	28-30	Q Ch 1
<b>February</b>	2	CSH Ch 2
	4-6	Q Ch 2
	10	CSH Ch 18
	11	Zoom meeting – focus on Ch 18, a difficult, technical auditing topic
	13-15	Q Ch 18
	16	Zoom meeting – review for Exam I
	<b>18-20</b>	<b>Examination I – Ch 1, 2, 18, and Appendix A</b>
	23	Zoom meeting – review of Exam I
<b>Feb (cont.)</b>	<b>24</b>	<b>Writing assignment 1 due</b>
	26	CSH Ch 3
	27 thru 1 Mar	Q Ch 3
<b>March</b>	4	CSH Ch 4
	5-7	Q Ch 4
	9	Zoom session – review of Ch 3, Ch 4 and preview of Ch 5
	10	CSH Ch 5
	11-13	Q Ch 5
	16	Zoom session – review and prep for Examination II
	<b>18-20</b>	<b>Examination II – Ch 3, 4, and 5</b>
23	CSH Ch 6	

24-26 Q Ch 6

**27 March through 4 April – Spring Break!**

**April**

5 CSH Ch 7

7-9 Q Ch 7

12 Zoom session – Review of Ch 6, 7 and Exam II and preview of Ch 10 and Ch 15

14 CSH Ch 10

16-18 Q Ch 10

20 CSH Ch 15

22-24 Q Ch 15

26 CSH Ch 17

28-30 Q Ch 17

**May**

4 **Writing assignment 2 due**

6 Zoom session – Review of Ch 17 and review for Final Exam

10-12 **Examination III - Ch 6, 7, 10, 15, 17, and selected topics from prior to Examination II)**