

California Lutheran University

Bachelor's Degree for Professionals

Course: Bus. 453 Auditing

Term: Summer 2016 May 23 – August 4 Wednesdays 6:00 – 9:30

Location: Woodland Hills Campus Room 114

Drop Dates:
Monday June 6 Last day to add; last day to drop without financial penalty
Wednesday July 13 Last day to Withdraw from class without academic penalty

Professor: Bruce Zeedik MBA, CPA
Email: bzeedik@callutheran.edu
Phone: 805 479-3085
Office hours before and after class as needed

Course Description

Covers the legal responsibilities, theory and procedures in the conduct of financial statement audits and the preparation of the audit report.

Students will be required to attend class each week, stay the full class time and complete all of the assignments and exams given. Classes will consist of lectures, PowerPoint presentations, discussions and problem solving activities.

There will be one midterm exam and a final exam.

Textbooks/Required Readings

Auditing and Assurance Services: A Systematic Approach,
9th Edition, Messier, Glover, Prawitt., McGraw-Hill
ISBN 978-0-07-786233-6

Course Outcomes

The basic principles of auditing will be covered. At the end of the course students will have a good understanding of what financial statement auditing is, what the rules for conducting audits are, how to apply the auditing rules, how to plan and conduct an audit and how to write an audit opinion.

Class Format

All of the material will be presented in class face-to-face through lecture, discussion, group problem solving and PowerPoint presentations. Class attendance is therefore critical to student success in the course.

Course Assignments/Requirements/Course Schedule

<u>Date</u>	<u>Chapter(s) Covered</u>	<u>Assignments for Next Week</u>
--------------------	----------------------------------	---

Note: Please read Chapters 1 and 2 **before** the first class.

May 25	Chapter 1 and 2	Homework assigned, read Chapt. 3
June 1	Chapter 3	Homework assigned, read Chapt. 4
June 8	Chapter 4	Homework assigned, read Chapt. 5
June 15	Chapter 5	Homework assigned, read Chapt. 6
June 22	Chapter 6	Homework assigned, prepare For Mid Term
June 29	Mid-term Exam	Read Ch. 10
July 6	Chapter 10	Homework assigned, read Chapt. 11
July 13	Chapter 11	Homework assigned, read Chapt. 17
July 20	Chapter 17	Homework assigned, read Chapt. 18
July 27	Chapter 18	Homework assigned, prepare for Final Exam
Aug 3	Final Exam	Happy Auditing!

Number of Hours Outside of Class: It is expected that students will spend a minimum of nine hours per week outside of class, which will be reading and completing required assignments. There will be two Saturday morning instructor lead study sessions, with dates selected by the students and the instructor. There will also be instructor lead Blackboard discussions sessions.

DRAFT

Student Workload/Carnegie Hours:

Carnegie Hours Chart

Activity	Instructor-Led Hours		Homework Hours		Remarks
	Weekly	Course	Weekly	Course	
Readings of required text and homework			9	81	Over 9 weeks, uneven distribution Varies by student
Weekly Classes	3 hr. 20 min.	36 hrs. 40 min.			Includes final exam
Article/Paper Assignment				4	Average, varies by student
On line discussion		2 hrs. 20 min.			
Mid-term Prep				7.5	Average, varies by student
Saturday morning classes		5			Scheduled with students
Case Study		6			
Final Exam Prep				7.5	Average, varies by student
Total		50		100	

Grading

CRITERION	PORTION		GRADING SALE GRADE PERCENTAGE
Participation	5%	50 points	A 93-100
Attendance	5%	50 points	A- 90-92.9
Homework/Assignments	10%	100 points	B+ 86-89.9
Midterm	40%	400 points	B 83-85.9
Final Exam	40%	400 points	B- 80-82.9
			C+ 76-79.9
Total	100%	1,000 points	C 73-75.9
			C- 70-72.9
			D+ 66-69.9
			D 63-65.9
			D- 60-62.9
			F Less than 60

Attendance Policy

Attendance is critical for success in this class. Each class covers much detailed theory and practice elements. Missed classes will put a student at a significant disadvantage.

Course Evaluations Statement

All course evaluations are conducted online. Your feedback is important to us. You will receive an email message reminding you when the website is open for your feedback. The link is:

<http://courseval.callutheran.edu>

Disability Statement

California Lutheran University is committed to providing reasonable accommodations in compliance with ADA of 1990 and Section 504 of the Rehabilitation Act of 1973 to students with documented disabilities. If you are a student requesting accommodations for this course, please contact your professor at the beginning of the semester and register with the Disability Support Services Coordinator, Wendy Jimenez, for the facilitation and verification of need. The Disability Support Services Coordinator is located in the Center for Student Success Office at 3259 Pioneer Street, and can be contacted by calling 805.493.3878 or emailing wjimene@callutheran.edu

Statement on Academic Honesty

The educational programs of California Lutheran University are designed and dedicated to achieve academic excellence, honesty and integrity at every level of student life. Part of CLU's dedication to academic excellence is our commitment to academic honesty. Students, faculty, staff and administration share the responsibility for maintaining high levels of scholarship on campus. Any behavior or act which might be defined as "deceitful" or "dishonest" will meet with appropriate disciplinary sanctions, including dismissal from the University, suspension, grade F in a course or various forms of academic probation. Policies and procedures regarding academic honesty are contained in the faculty and student handbooks.

Plagiarism, cheating, unethical computer use and facilitation of academic dishonest are examples of behavior which will result in disciplinary sanctions. Plagiarism includes, but is not limited to:

- word for word copying without using quotation marks or presenting the work as yours
- using the ideas or work of others without acknowledgement
- not citing quoted material. Students must cite sources for any information that is not either the result of original research or common knowledge.

Standards of Student Conduct Statements:

- [Student Life Handbook](#)
- [Academic Honesty Statement](#)

University Harassment Policy

Be civil to each other, both on- and offline. For information on the University's **student harassment policy and rights, please go to the following link:**

[Student Life Handbook](#)

Sexual Misconduct

California Lutheran University does not tolerate any degree of sexual misconduct on or off-campus. We encourage you to report if you know of, or have been the victim of, sexual harassment, misconduct, and/or assault. If you report this to a faculty member, she or he must

notify Cal Lutheran's Title IX Coordinator about the basic facts of the incident. More information about your options for reporting can be found at: <http://www.callutheran.edu/title-ix/>

Pearson Library

Pearson Library provides access to scholarly books, journals, ebooks, and databases of full text articles from scholarly journals. To begin using these materials, visit the library web page <http://www.callutheran.edu/library>

There are many ways to contact Pearson Library for research assistance, no matter where you are!

- Email Yvonne Wilber (Professionals liaison) at ywilber@callutheran.edu
- General Library email: CLUlibrary@callutheran.edu
- Library main phone: 805.493.3250
- Text us your question: 805.493.3867
- Get more help at: <http://www.callutheran.edu/library/help/>

CLU Writing Center

The Writing Center provides 1:1 writing consultations, in-person and online, with trained undergraduate and graduate writing consultants. We welcome all writing-related projects at any stage of the writing process across the diverse disciplines of study at CLU. The Writing Center also hosts writing workshops, provides in-class visits, facilitates writing groups, and offers a writer's studio option for longer, sustained projects. Services suit writers of all levels, including traditional undergraduates, graduate students from all fields, all English language learners, and accomplished scholars alike. All members of the CLU community with an @callutheran.edu email address are welcome to make use of our services. For more information, please visit at www.callutheran.edu/writing_center or call 805-493-3257. Please schedule appointments online through MyCLU Blackboard with the yellow "The Writing Center" icon in "Tools," or stop by The Writing Center itself, located in the Darling Collaboration Suite of Pearson Library.

Veterans Resources

If you are a veteran, military member, or a family member of a veteran or military member, please refer to Cal Lutheran's Veterans Resources webpage for important information: <http://www.callutheran.edu/veterans/> Also, if you are a veteran receiving benefits and you are struggling in a class, you most likely qualify for free tutoring. Please contact the Veterans Coordinator, Jenn Zimmerman, veterans@callutheran.edu or 805.493.3648, for more information.

Help Desk

Students may contact the Help Desk about telephone, network, wireless network, software questions password problems, hardware problems, and general consultation (i.e. you cannot log into your MyCLU portal, or you are having problems with Blackboard). Please email specific details about your problems to helpdesk@callutheran.edu, click on the following link for more information http://www.callutheran.edu/iss/technology_services/helpdesk.php or call: 805.493.3698

Final Note

This syllabus is subject to change. Every effort will be made to alert students to changes that occur in a timely manner.

DRAFT