Assurance and Audit Services

INSTRUCTOR

Jonathan Liljegren, CPA (https://canvas.instructure.com/about/244840)

Office hours by appointment, before and after class.

Contact preference: For the most timely response, please submit questions via the Inbox on the course website (https://canvas.instructure.com/conversations#filter=type=inbox).

You may also e-mail your questions to jilijegr@gmu.edu (mailto:jliljegr@gmu.edu)

REQUIRED MATERIALS


One textbook is on course reserve at the Johnson Center Library (Gateway Library) to check out for two hours at a time.

OPTIONAL REVIEW MATERIALS

Copies of the Gleim CPA Review: Auditing and Attestation are available on course reserve at the Johnson Library. The book will provide you with additional questions to review in preparation for course exams and is great preparation for the CPA exam. You may also order the Gleim Book at a discount by calling 1-800-874-5346, tell them you are a GMU student, and give them your GMU email address to verify you are a GMU student.

COURSE DESCRIPTION (from University Catalog (http://catalog.gmu.edu/preview_course.php?catoid=15&coid=94457&print%27,%20%27preview_course%27,%20%27course%27,%20%27%20%27yes%27))

Introduction to audit and other assurance services’ objectives, theory, and practices. Focuses on developing skills for interpreting business strategies and identifying related business risks, describing internal control solutions to those risks, identifying evidential sources, providing assurance about those risks and controls, and designing strategies to provide assurance services about the reliability of business information. (see catalog for prerequisites).

COURSE OBJECTIVES

By actively participating in the learning activities in this course you will be able to develop and demonstrate the following abilities:

- Distinguish assurance services from other professional services offered by CPAs.
- Describe professional standards related to a variety of assurance engagements.
- Select the correct assurance report to be issued for specific assurance-service circumstances.
- Identify potential ethical violations and relate them to specific ethical rules.
- Understand the Audit Risk Model and how auditors plan audits.
- Explain which internal controls can effectively mitigate information risks.
- Describe the different types of evidence used in assurance services engagements and their relative persuasiveness.
- Design assurance services procedures to gather evidence for specific management assertions about the reliability and relevance of specific information used for decision making.
- Prepare basic audit workpapers and memos.

PROGRAM LEARNING GOALS

The following learning goals have been established for the School of Management undergraduate programs:

- Our students will be competent in their discipline.
- Our students will be aware of the uses of technology in business.
- Our students will be effective communicators.
- Our students will have an interdisciplinary perspective.
- Our students will be knowledgeable about global business and trade.
Our students will recognize the importance of ethical decisions.
Our students will be knowledgeable about the legal environment of business.
Our students will be knowledgeable about team dynamics and the characteristics of effective teams.
Our students will understand the value of diversity and the importance of managing diversity in the context of business.
Our students will be critical thinkers.

ACCOUNTING LEARNING GOALS

- Students will record, analyze, interpret and communicate financial and non-financial information for users of such information in accordance with applicable professional authoritative literature.
- Students will assess risks inherent in financial and non-financial information and provide appropriate assurance to users of such information and they will be able to develop, validate, and evaluate processes and controls which serve to ensure the integrity of financial and non-financial information.
- Students will understand the environment and role of the accounting profession in the proper functioning of commerce, and in society at large, and the ethical and regulatory responsibilities associated with that environment and role.
- Students possess the following technical competencies: (1) research skills to access, understand, and apply relevant professional authoritative literature; (2) decision modeling skills to identify issues, analyze alternatives, and implement solutions related to financial and non-financial information; and (3) technology and data analysis skills to manage financial and non-financial information.

WRITING INTENSIVE COURSE

You will discover that effective communication and documentation is a critical skill in the performance of assurance and audit services. For this reason the Faculty Senate Writing Across the Curriculum Committee has approved this course to fulfill the Writing Intensive (“WI”) requirement in the Accounting major. These requirements are met through the My Audit Project (MAP) activities and paper as well as through the short essay questions on the exams. You may visit the Writing Across the Curriculum website (http://wac.gmu.edu/) for additional details on Writing Intensive course requirements and resources available to you as a student in a Writing Intensive course.

CALCULATING YOUR GRADE

The weighting of assignments and exams is outlined below, in the sidebar on the right, and can also be seen on the Grades (https://canvas.instructure.com/courses/991904/grades) page. You must have a minimum average of 70% on the exams to pass the course. The Grades (https://canvas.instructure.com/courses/991904/grades), page will provide you with your current percentage in each category and your weighted total percentage. Letter grades and grade points will be given on the standard grading scale including +/- letter grades (Midterm Evaluations will only be posted to Patriot Web for INTO (http://www.intohigher.com/us/en-us/the-universities/into-mason.aspx) students enrolled in this course). The actual percentages allotted to each grade may vary as focus is given to significant differences in performance (generally 1% or more) between grade levels. The grading scale below from Spring 2015 semester is provided as an example.

<table>
<thead>
<tr>
<th>Grade</th>
<th>High Score</th>
<th>Low Score</th>
<th>Gap to Next Grade</th>
</tr>
</thead>
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<tr>
<td>A</td>
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</tr>
<tr>
<td>A-</td>
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<td>B+</td>
<td>89.1</td>
<td>88</td>
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</tr>
<tr>
<td>B</td>
<td>86.5</td>
<td>84</td>
<td>1.3</td>
</tr>
<tr>
<td>B-</td>
<td>82.7</td>
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<td>79.6</td>
<td>77.1</td>
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</tr>
<tr>
<td>C</td>
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<td>74</td>
<td>5.0</td>
</tr>
<tr>
<td>D</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

LATE ASSIGNMENT AND EARLY SUBMISSION POLICY

Due dates for all assignments and exams are outlined below and on the Assignment List (https://canvas.instructure.com/courses/991904/assignments). Failure to submit an assignment by the due date indicated may result in a zero score on the assignment. Once the instructor assigns a zero score for failure to submit an assignment, no further submissions will be accepted. Early submissions can be revised and resubmitted prior to the deadline for an improved grade. Grading of submissions is generally completed by the end of the next business day. See the My Audit Project section below for additional details on the extension option available on those assignments.

EXAMS (70% of grade)
**IN CLASS ACTIVITIES** (5% of grade)

To increase the relevance and application of the principles learned during the course, each student will have the opportunity to perform exercises using a public company of the student's choice. The assignments are an application of the topics discussed during the previous week(s). This is not a group assignment and should be completed individually. The assignments are broken down into two phases as described below. A complete list of activities and associated due dates can be seen on the [Assignment List](https://canvas.instructure.com/courses/991904/assignments).

**Phase 1: Information Gathering Activities & Brief Summary Memos**

The first phase of assignments consists of eight (8) activities. The results of each activity will be summarized in a 1-2 page memo. These memos are designed to be relevant writing experiences that will prepare you for the profession. Each assignment contains additional details regarding the topics to be addressed in the activity and summarized in the memo. As outlined in the early submission policy, students may submit their paper in advance of the deadline for feedback and an opportunity for re-submission.

**Writing Assessment**

The brief summary memos in Phase 1 and final paper in Phase 2 will be evaluated using a rubric which is based on a combination of the [Towson Business Writing Rubric](http://web.towson.edu/cbe/student/writing/resources.html) and the [Critical Thinking VALUE Rubric](http://assessment.arizona.edu/sites/default/files/CriticalThinking.pdf). Students will receive a rating for each of the criteria in the rubric for each assignment to identify areas for improvement. Point values for each assignment will build over time to allow for natural growth and development in business writing skills to occur. For example, while 85 points are available based on the writing rubric the first assignment will only be worth 50, the second 55, and so on. Once a student meets or exceeds the points for a given assignment they receive no extra credit. The assignment score may not exceed full points on any MAP assignment. The final My Audit Project paper will be worth 850 points (ten times the value of memos in Phase 1).

**Deadline Extension Option / Extra Credit Opportunity**

To provide flexibility in completing the papers each student will receive 20 points that can be exchanged for an extension to the paper submission deadline at the cost of a point-per-day. Simply send a message to the instructor requesting an extension and the new due date you would like. Any unused points at the end of the semester will count as extra credit towards the My Audit Project portion of your grade. Once the 20 points has been fully exchanged you may still continue to request extensions to the paper submission deadlines; however, negative points will accumulate that will count against the My Audit Project portion of your grade. Please note that this extension option only applies to the My Audit Project and is not applicable to quizzes or in class activities.

**Writing Resources**

I encourage you to make use of writing assistance where needed including [The Writing Center](http://writingcenter.gmu.edu/) on campus and such websites as [PaperRater](http://www.paperrater.com/). Those who visit [The Writing Center](http://writingcenter.gmu.edu/) may obtain a "Visit Verification" form and submit this form for an extra point on the assignment. Similarly, students who make use of an online resource such as [PaperRater](http://www.paperrater.com/) may turn in a report from the website for an extra point on the related assignment. The School of Business is also arranging for a dedicated graduate assistant to provide office hours and detailed feedback on writing submissions. More details regarding this resource will be posted as it becomes available.

**MY AUDIT PROJECT** (20% of grade)

To increase the relevance and application of the principles learned during the course, each student will have the opportunity to perform exercises using a public company of the student’s choice. The assignments are an application of the topics discussed during the previous week(s). This is not a group assignment and should be completed individually. The assignments are broken down into two phases as described below. A complete list of activities and associated due dates can be seen on the [Assignment List](https://canvas.instructure.com/courses/991904/assignments).

**Phase 1: Information Gathering Activities & Brief Summary Memos**

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**Phase 2: Accounting Policy Audit Summary Memo**

The second phase consists of an extended business memo focusing on one particular accounting estimate or policy outlined in the 10-K of the company you have selected. This paper should be 4-6 pages in length and will build on and summarize the information gathered through the activities in Phase 1. In addition to the early submission policy, this phase will consist of two draft submission opportunities for feedback and revision prior to the final submission deadline.

**Writing Assessment**

The brief summary memos in Phase 1 and final paper in Phase 2 will be evaluated using a rubric which is based on a combination of the [Towson Business Writing Rubric](http://web.towson.edu/cbe/student/writing/resources.html) and the [Critical Thinking VALUE Rubric](http://assessment.arizona.edu/sites/default/files/CriticalThinking.pdf). Students will receive a rating for each of the criteria in the rubric for each assignment to identify areas for improvement. Point values for each assignment will build over time to allow for natural growth and development in business writing skills to occur. For example, while 85 points are available based on the writing rubric the first assignment will only be worth 50, the second 55, and so on. Once a student meets or exceeds the points for a given assignment they receive no extra credit. The assignment score may not exceed full points on any MAP assignment. The final My Audit Project paper will be worth 850 points (ten times the value of memos in Phase 1).

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**IN CLASS ACTIVITIES** (5% of grade)
In class activities will be used throughout the course to enhance the learning process. Those who attend class, complete the activity, and submit the results in class or online by Monday at midnight will receive full credit. The activity can also be completed independently outside of class and submitted by the Monday deadline at midnight. A complete list of activities can be seen on the Assignment List (https://canvas.instructure.com/courses/991904/assignments).

The university survey will be administered in class towards the end of the course. Students who complete the course survey will have their lowest In Class Activity score dropped. Any missed in class activity would be eligible to be dropped.

**QUizzes AND FEEDBACK** *(5% of grade)*

Quizzes and feedback are designed to reinforce good learning and development for both students and the instructor. Only the top 13 activity scores across the pre-class quiz, post-class quiz, and instructor feedback learning opportunities will count towards your grade, so you may choose to participate in as many or as few as you choose. Questions on the quizzes are drawn directly from the textbook and all text is hereby attributed to the authors Louwers, Ramsay, Sinason, and Strawser.

**Pre-Class Quiz**

The purpose of the pre-class quiz is to familiarize you with vocabulary and concepts that will be discussed in class. The pre-class quiz due before the start of each class consists of 5-10 questions covering the key vocabulary of the assigned reading (click here for a complete list of assigned reading (https://canvas.instructure.com/courses/991904/pages/pre-class-reading-assignments)). You may refer to the textbook in completing your quiz. This is not a group assignment and should be completed individually. Obtaining answers online or from a student who has already taken the quiz is a violation of the honor code.

**Post-Class Quiz**

The post-class quiz consists of 1-4 questions that apply the principles discussed in class and serve to reinforce and master the material we cover. The post-class quiz questions are more difficult than exam questions as they are open book. The quiz will be available at the end of class and is due before the next class period begins. You may refer to the textbook in completing your quiz. This is not a group assignment and should be completed individually. Obtaining answers online or from a student who has already taken the quiz is a violation of the honor code.

**Post-Class Instructor Feedback**

These brief surveys are a great opportunity to ask questions we weren’t able to cover in class or highlight things you would like me to review again during the next class period. The post-class feedback is due by Monday at midnight. This allows me time to address student questions and adjust the next class based on your feedback.

**SELF-ASSESSMENTS** *(Optional - no credit)*

For each class I have prepared an online self-assessment quiz that will help reinforce the principles covered in class and the assigned reading. These self-assessments provide you with an opportunity to evaluate your understanding of the material we cover in class. You may take each assessment as many times as you wish and whenever you wish (before class, after class, preferably not during class ;) up until the start of the exam on the material covered in the self-assessment. The order of the multiple choice answers will change each time you take the assessment. There is no time limit so you may start an assessment, leave the page, and return to finish it as you wish. Feedback on your answers will be provided after you submit the assessment. You are free to discuss the self assessment and your results with your fellow students and refer back to the self assessment in preparation for the exam. The questions are drawn from the textbook questions and are hereby attributed to Louwers, et. al.

**STUDY GROUPS**

I highly encourage the use of study groups in this course as a means of deepening your understanding of the material. I will provide several opportunities in class for you to meet fellow students as a means of facilitating the formation of study groups. For additional recommendations on how to form and manage your study group, see the following website: Study Groups: The Secret to Success (http://entertolearn.byu.edu/content/study-groups-secret-success).

**EXPECTATIONS REGARDING PROFESSIONALISM**

There is no better time to begin practicing the principles of professionalism than in business school. While not included as a component in your overall grade, it is nevertheless an expectation that all students will demonstrate the utmost professional courtesies and actively participate in the course. Throughout the course I will provide feedback and suggestions on professionalism and hope this will contribute to your academic success and career.

**ACADEMIC INTEGRITY**

Integrity is essential in the accounting profession; therefore, the Honor Code will be strictly adhered to. Consistent with the School of Business policy, anyone found violating the Honor Code will fail the course, since it would be difficult to prove that the lapse in academic integrity was
solely on the assignment, quiz, or exam in question. I have made an effort to explain the academic integrity standards for this course and for each assignment. Please feel free to contact me if at any time you have a question regarding the expectations. Please contact the Office for Academic Integrity (http://academicintegrity.gmu.edu) for additional information regarding the Honor Code, student expectations, and procedures for reporting violations.

INCLEMENT WEATHER POLICY

Our course outline is extremely packed with material, and losing even one class period will make it difficult to keep a steady, even pace to the material that we need to cover this semester. In the event of weather related closures, we will conduct a virtual class through our course website. Visit the Conferences page (https://canvas.instructure.com/courses/991904/conferences) to access the virtual classroom.

ADDITIONAL DISCLOSURES

If you are a student with a disability and you need academic accommodations, please see me and contact the Office of Disability Services (ODS) at 993-2474. All academic accommodations must be arranged through the ODS.

Privacy in this and any academic setting is governed by the Family Educational Rights and Privacy Act (http://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html) (FERPA) which you should consult as necessary.

Diversity is a hallmark of our campus and reinforced by Mason's Diversity Statement (http://ctfe.gmu.edu/professional-development/mason-diversity-statement/).

YOU ARE NOT ALONE

As a University we value you as an individual, and want to support you whenever you are in need. We have a variety of resources at your disposal that are eager to help. Please consult the following site for a complete listing: Student Support Resources on Campus (http://ctfe.gmu.edu/teaching/student-support-resources-on-campus).

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<tr>
<th>Date</th>
<th>Details</th>
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<td>Tue Jan 19, 2016</td>
<td>[Day 1</td>
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<td>Day 2</td>
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<td>Tue Feb 9, 2016</td>
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Tue Feb 23, 2016

**Day 6 | Pre Class Quiz**
(https://canvas.instructure.com/courses/991904/assignments/4217363)
due by 7:20pm

**MAP | Accounting Policy Selection**
(https://canvas.instructure.com/courses/991904/assignments/4217412)
due by 7:20pm

Mon Feb 29, 2016

**Day 6 | Feedback**
(https://canvas.instructure.com/courses/991904/assignments/4217351)
due by 11:59pm

**Day 6 | In Class Activity**
(https://canvas.instructure.com/courses/991904/assignments/4217402)
due by 11:59pm

Tue Mar 1, 2016

**Exam 2**
(https://canvas.instructure.com/courses/991904/assignments/4217407)
due by 7:20pm

**Self Assessment | Day 4 | Part 2**
(https://canvas.instructure.com/courses/991904/assignments/4217345)
due by 7:20pm

**Self Assessment | Day 5 | Part 1**
(https://canvas.instructure.com/courses/991904/assignments/4217337)
due by 7:20pm

**Self Assessment | Day 5 | Part 2**
(https://canvas.instructure.com/courses/991904/assignments/4217331)
due by 7:20pm

**Self Assessment | Day 6 | Part 1**
(https://canvas.instructure.com/courses/991904/assignments/4217341)
due by 7:20pm

**Self Assessment | Day 6 | Part 2**
(https://canvas.instructure.com/courses/991904/assignments/4217353)
due by 7:20pm

**Day 6 | Post Class Quiz**
(https://canvas.instructure.com/courses/991904/assignments/4217359)
due by 9pm

**Day 7 | Pre Class Quiz**
(https://canvas.instructure.com/courses/991904/assignments/4217424)
due by 9pm

Mon Mar 7, 2016

**Spring Break**
(event_id=1042349&include_contexts=course_991904)
12am

Tue Mar 8, 2016

**Spring Break**
(event_id=1042350&include_contexts=course_991904)
12am

Wed Mar 9, 2016

**Spring Break**
(event_id=1042351&include_contexts=course_991904)
12am

Thu Mar 10, 2016

**Spring Break**
(event_id=1042352&include_contexts=course_991904)
12am

Fri Mar 11, 2016

**Spring Break**
(event_id=1042353&include_contexts=course_991904)
12am

Sat Mar 12, 2016

**Spring Break**
(event_id=1042354&include_contexts=course_991904)
12am

Sun Mar 13, 2016

**Spring Break**
(event_id=1042355&include_contexts=course_991904)
1am

Mon Mar 14, 2016

**Day 7 | Feedback**
(https://canvas.instructure.com/courses/991904/assignments/4217386)
due by 12:59am

**Day 7 | Post Class Quiz**
(https://canvas.instructure.com/courses/991904/assignments/4217382)
<table>
<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Due Time</th>
</tr>
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<tbody>
<tr>
<td>Mar 15, 2016</td>
<td>**Day 8</td>
<td>Pre Class Quiz**</td>
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<tr>
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<td>**MAP</td>
<td>Internal Control**</td>
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<tr>
<td>Mar 21, 2016</td>
<td>**Day 8</td>
<td>Feedback**</td>
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<td></td>
<td>**Day 8</td>
<td>In Class Activity**</td>
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<tr>
<td>Mar 22, 2016</td>
<td>**Day 8</td>
<td>Post Class Quiz**</td>
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<tr>
<td></td>
<td>**Day 9</td>
<td>Pre Class Quiz**</td>
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<tr>
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<td>**MAP</td>
<td>Substantive Procedures (Test of Details)**</td>
</tr>
<tr>
<td>Mar 28, 2016</td>
<td>**Day 9</td>
<td>Feedback**</td>
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<td>**Day 9</td>
<td>In Class Activity**</td>
</tr>
<tr>
<td>Mar 29, 2016</td>
<td>**Day 10</td>
<td>Pre Class Quiz**</td>
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<td>**Day 9</td>
<td>Post Class Quiz**</td>
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<tr>
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<td>**MAP</td>
<td>Substantive Analytical Procedures (Ratio Analysis)**</td>
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<tr>
<td>Apr 4, 2016</td>
<td>**Day 10</td>
<td>Feedback**</td>
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<td>**Day 10</td>
<td>In Class Activity**</td>
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<td>Apr 5, 2016</td>
<td>**Day 10</td>
<td>Post Class Quiz**</td>
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<tr>
<td></td>
<td>**Day 11</td>
<td>Pre Class Quiz**</td>
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<td></td>
<td>**MAP</td>
<td>Fraud Considerations and Extended Procedures**</td>
</tr>
<tr>
<td>Apr 11, 2016</td>
<td>**Day 11</td>
<td>Feedback**</td>
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<td>**Day 11</td>
<td>In Class Activity**</td>
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<tr>
<td></td>
<td><strong>Exam 3</strong></td>
<td>7:20pm</td>
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<tr>
<td></td>
<td><strong>Self Assessment - Class 15 &amp; 16</strong></td>
<td>7:20pm</td>
</tr>
</tbody>
</table>
Tue Apr 12, 2016

Self Assessment | Day 10 | Part 1
(https://canvas.instructure.com/courses/991904/assignments/4217392) due by 7:20pm

Self Assessment | Day 10 | Part 2
(https://canvas.instructure.com/courses/991904/assignments/4217362) due by 7:20pm

Self Assessment | Day 11 | Part 1
(https://canvas.instructure.com/courses/991904/assignments/4217373) due by 7:20pm

Self Assessment | Day 11 | Part 2
(https://canvas.instructure.com/courses/991904/assignments/4217369) due by 7:20pm

Self Assessment | Day 7 | Part 2
(https://canvas.instructure.com/courses/991904/assignments/4217383) due by 7:20pm

Self Assessment | Day 8 | Part 1 & 2
(https://canvas.instructure.com/courses/991904/assignments/4217352) due by 7:20pm

Self Assessment | Day 9 | Part 1
(https://canvas.instructure.com/courses/991904/assignments/4217382) due by 7:20pm

Self Assessment | Day 9 | Part 2
(https://canvas.instructure.com/courses/991904/assignments/4217333) due by 7:20pm

Mon Apr 18, 2016

MAP | 1st Feedback Opportunity
(https://canvas.instructure.com/courses/991904/assignments/4217410) due by 11:59pm

Tue Apr 19, 2016

Day 11 | Post Class Quiz
(https://canvas.instructure.com/courses/991904/assignments/4217364) due by 7:20pm

Day 13 | Pre Class Quiz
(https://canvas.instructure.com/courses/991904/assignments/4217332) due by 7:20pm

Mon Apr 25, 2016

Day 13 | Feedback
(https://canvas.instructure.com/courses/991904/assignments/4217381) due by 11:59pm

Day 13 | In Class Activity
(https://canvas.instructure.com/courses/991904/assignments/4217397) due by 11:59pm

MAP | 2nd Feedback Opportunity
(https://canvas.instructure.com/courses/991904/assignments/4217411) due by 11:59pm

Tue Apr 26, 2016

Day 13 | Post Class Quiz
(https://canvas.instructure.com/courses/991904/assignments/4217361) due by 7:20pm

Day 14 | Pre Class Quiz
(https://canvas.instructure.com/courses/991904/assignments/4217365) due by 7:20pm

University Course Survey
(https://canvas.instructure.com/courses/991904/assignments/4217421) due by 10pm

Mon May 2, 2016

Last day of classes (https://canvas.instructure.com/calendar?event_id=1042338&include_contexts=course_991904) 12am

Day 14 | Feedback
(https://canvas.instructure.com/courses/991904/assignments/4217375) due by 11:59pm

MAP | Paper
(https://canvas.instructure.com/courses/991904/assignments/4217417) due by 11:59pm

Tue May 3, 2016

Reading Day (https://canvas.instructure.com/calendar?event_id=1042356&include_contexts=course_991904) 12am

Day 14 | Post Class Quiz
(https://canvas.instructure.com/courses/991904/assignments/4217355) due by 7:30pm
<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment</th>
<th>Due Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tue May 10, 2016</td>
<td><a href="https://canvas.instructure.com/courses/991904/assignments/4217409">Exam 4</a></td>
<td>7:30pm</td>
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<tr>
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<td>[Self Assessment</td>
<td>Day 13</td>
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<tr>
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<td>[Self Assessment</td>
<td>Day 13</td>
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<tr>
<td></td>
<td>[Self Assessment</td>
<td>Day 14</td>
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<td>[Self Assessment</td>
<td>Day 14</td>
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<tr>
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<td><a href="https://canvas.instructure.com/courses/991904/assignments/4217422">Weighted Exam Score</a></td>
<td>11:59pm</td>
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<tr>
<td>Mon May 16, 2016</td>
<td><a href="https://canvas.instructure.com/courses/991904/assignments/4217368">Letter of Recommendation Request</a></td>
<td>11:59pm</td>
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