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ACCT 656.01: Using Audit Software

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Objectives

The objective of this course is to expose students to audit software and its applications. Students will achieve this objective by reading industry literature and getting hands-on experience with audit software.

Prerequisites

This course is open to any graduate student who has completed an undergraduate auditing course (ACCT 441 or equivalent).

Required Materials

- *Computerized Auditing Using ACL Software*, by Alvin Arens, available in bookstore (2-spiral bound books and cd with software)
- Readings distributed in class or put on library reserve
- computer with word processing, printer, Internet access and browser, and capability to run ACL (see *Computerized Auditing*); all of these are also available on GBB labs, but students relying on labs outside of class time will be restricted by lab hours and availability of computers, and printing charges will apply

Schedule

This 1-credit course will meet as follows:

F (9/23) 1:00-4:00 in GBB 213

Sa (9/24) 9:00-3:00 in GBB 213

Su (9/25) 9:00-noon in GBB 213

F (9/30) 8:00-9:30am -- Final Exam in GBB 213 and project due date

Grading

Students' mastery of the material will be assessed via a computer project and one exam. A traditional grading scale of 90%, 80%, etc. will be used, with plusses/minuses used for students at the highest/lowest end of each grade's distribution (exception: no A+ grades).

| | |
|-----------------|-----------------------|
| ACL assignments | 125 pts |
| Final Exam | <u>75 pts</u> |
| TOTAL | <u>200 pts</u> |

Exams -- One exams will be administered at the end of the course. The exams will potentially include multiple choice questions from professional exams and other sources, activities requiring use of audit software, as well as essay questions or other objective questions. Material on the exams will cover readings, lectures, class discussions, audit software, and other class activities.

ACL Software -- The ACL software and data files you will need for assignments are included on the CD accompanying *Computerized Auditing Using ACL Software*. This same software and data files will be installed on individual stations in the GBB 213 lab. You can also install your copy of the software at home or work.

Disabilities -- If you have a disability for which you would like accommodations, please contact me in the privacy of my office during the first week of class. I will make every effort to facilitate your needs. Virtually all of the work in this class will be done on a computer.

Academic misconduct -- will result in a grade of "F" on the assignment and potentially an "F" in the course; academic misconduct includes sharing data files, plagiarism, misconduct during an exam, facilitating academic dishonesty, using another students' graded materials, using a product jointly produced with another student for an individual grade, use of material you produced for another class without both instructors' permission, and other items cited in the Student Conduct Code.

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