Week No. | Date   | Day | Topic(s)                                           | Chapter | Assignment(s)                  
--- | --- | --- | ------------------------------------------------- | --- | ------------------------------ 
0  | 9/24 | TH  | Course Introduction                               | Intro   |                               
1  | 9/29 | T   | Role of the Public Accountant in the American Economy | 1       | Chapter 1 homework            
1  | 10/1 | TH  | Professional Standards                            | 1 & 2   | Chapter 2 homework            
2  | 10/6 | T   | Professional Standards                            | 2       |                               
2  | 10/8 | TH  | Professional Ethics                               | 3       | Chapter 3 homework            
3  | 10/13 | T  | Professional Ethics                               | 3       |                               
3  | 10/15 | TH | Audit Evidence & Documentation                    | 5       | Chapter 5 homework            
4  | 10/20 | T   | Audit Evidence & Documentation                    | 5       |                               
4  | 10/22 | TH  | Exam #1 (Chapters 1-3 & 5)                        | EXAM    |                               
5  | 10/27 | T   | Planning the Audit; Linking Audit Procedures to Risk | 6       | Simulation #1                  
5  | 10/29 | TH  | Planning the Audit; Linking Audit Procedures to Risk, Intro. Chapter 7 | 6 & 7 |                               
6  | 11/3 | T   | Internal Control                                  | 7       | Chapter 7 homework            
6  | 11/5 | TH  | Auditing cash and investments                      | 10      | Simulation #2                  
7  | 11/10 | T   | NO LECTURE/ SELF STUDY                            |         |                               
7  | 11/12 | TH  | Auditing cash and investments & Instructor partial chapter 9 | 10 & 9 |                               
8  | 11/17 | T   | Exam #2 (Chapters 6, 7, 10 & partial Ch. 9)       | EXAM    |                               
8  | 11/19 | TH  | Auditing receivables                              | 11      | Chapters 10 & 11 Homework     
9  | 11/24 | T   | Wrapping up an audit                              | 16      | Chapter 16 Homework           
9  | 11/26 | TH  | THANKSGIVING HOLIDAY, NO LECTURE                  |         |                               
10 | 12/1  | T   | Issuing the audit report                          | 17      | Chapter 17 Quiz               
10 | 12/3  | TH  | Bringing it all together/ review                  |         |                               
FINAL | 12/8 | T   | FINAL: Tues Dec. 8, 9-11am (2 hrs), Chapters 11, 16 &17 and approx.. 25% cumulative |         |                               

NOTE: THE PACE OF THE CLASS WILL DICTATE WHAT IS COVERED AND WHEN. Consequently, attendance at lectures is mandatory to be sure that you keep pace with the class.
COURSE GRADE:
Your grade will be based upon the total points you earn during the quarter. The point breakdown follows:

<table>
<thead>
<tr>
<th>Grade Component</th>
<th>Description</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm</td>
<td>Chapters 1-3 &amp; 5</td>
<td>255</td>
</tr>
<tr>
<td>Midterm</td>
<td>Chapters 6, 7, 10 &amp; partial Ch. 9</td>
<td>255</td>
</tr>
<tr>
<td>Final</td>
<td>Chapters 11, 16 &amp; 17 &amp; approx. 25% cumulative</td>
<td>320</td>
</tr>
<tr>
<td>Simulations</td>
<td>Two at 25 points each</td>
<td>50</td>
</tr>
<tr>
<td>Quizzes and Homework</td>
<td>One at beginning of each class noted on the schedule on page 1.</td>
<td>120</td>
</tr>
</tbody>
</table>

TOTAL POINTS 1,000

You can monitor your scores and rank in the class at Gauchospace.

REQUIRED TEXTBOOK AND READINGS:
2. PowerPoint Slides, Handouts, Homework assignments and Chapter Solutions (available on class web site, http://www.econ.ucsb.edu/~anderson/)

PREPARATION:
In-class lectures will assume that students have read the chapters and accordingly will focus on expanding upon information contained in the textbook and answering students’ questions. This is why assignments for new chapters are due when we Begin discussing those chapters.

CLASS WEB-PAGE:
Students can access important class information from a link within Gauchospace or directly at http://www.econ.ucsb.edu/~anderson/.
Certain information will be password protected; password provided in lecture.

QUIZZES & HOMEWORK:
Homework assignments are posted at the class website. Quizzes take place at the beginning of the scheduled lecture and will be due approximately 5 minutes after class starts. There are 160 points available via homework with 120 maximum which allows for dropping your two lowest scores. In other words, all scores from 120-140 points will count as 120 on the final grade determination. Gauchospace does not allow dropping the two lowest scores so students will not see this effect in the online gradebook.

Dropping two assignments is intended to allow ALL students a fair means of dealing with unforeseen circumstances. If you miss a quiz or homework assignment for any reason please do not ask for special treatment as the above policy is already quite gracious. You may turn in a homework assignment by e-mail to the instructor only one time during the quarter, and it must be received by the instructor at least 1 hour prior to the beginning of class.

SIMULATIONS:
There are two simulations. They are more in depth than a normal homework and similar to what is required to prepare for portions of the CPA exam. They are due by the beginning of the class.
period as indicated on page 1. There are no makeups. If you can not attend lecture on the date due, please make arrangements to have your assignment in the hands of the instructor no later than the beginning of the due date class time, or no credit will be given.

EXAMS:
The format of the exams may include multiple-choice, short-answer, exercise or problem type questions. You should pay close attention to the topics covered in lecture and for homework. Use your textbook to reinforce topics covered.

For the midterms and final you will need the following:
- Scantron (small green) & large blue book
- Pencil for scantron. Pen for other questions. If a blue-book is completed in pencil, then re-grading will be impaired.
- Basic Calculator. NOTE, only a basic or financial calculator will be allowed. If a student brings a programmable calculator, they should plan to take the exam without one. (note: there are generally minimal computations necessary in this course)

PROGRAMABLE CALCULATORS, CELL PHONES, or ANY TYPE OF ELECTRONIC ORGANIZER(PALM) WILL NOT BE ALLOWED DURING THE TESTS.
After your exams are graded you are encouraged to compare your answers with the solution key to confirm your exam was scored correctly. If you wish to question the grading of an exam you must do so no later than the last office hour before the taking of the next exam. Scores will only be changed on the last exam taken. Exams must be taken as scheduled on the syllabus.

Review of your final needs to be completed within the first three weeks of the following quarter. Please note that regrades by the instructor opens the whole problem for regrade, and could result in deductive points.

ATTENDANCE:
You are responsible for all that is said and done in class.

STUDENTS WITH TEMPORARY AND PERMANENT DISABILITIES:
If you are a student with a disability and would like to discuss special academic accommodations, please contact me during my office hours.

SCHOLASTIC DISHONESTY:
See Chapter 3- Professional Ethics! With the exception of any in-class GROUP work, all work is to be accomplished on an individual basis. Instances of scholastic dishonesty will be handled in the most extreme fashion, as prescribed by University policy.

CONTRACT:
Students should view this syllabus as a contract. If the schedule conflicts with other activities you have scheduled, you should not take this class this quarter. By enrolling in this class you are accepting the class schedule and conditions as stated above.