ACCTMIS 4500, SPRING 2016
COURSE INFORMATION SHEET

Instructor: Eric E. Spires
Office: 414 Fisher Hall  Office hours: 4:00 - 4:45 TR and by appointment
Telephone: 292-4422  E-mail: spires.1@osu.edu

A. The objective of this course is to provide you with a basic understanding of auditing theory and practice, including related ethical and legal considerations. The primary focus is financial statement auditing, but other types of assurance services are also included. We will deal with the foundational ideas underlying auditing and not worry very much about current auditing standards and details.

B. A tentative assignment sheet is distributed separately. You are responsible for all assigned and subsequently assigned material. I reserve the right to change the assignments as the course progresses.

C. The textbook is


or


D. Grades will be assigned based on the following:

<table>
<thead>
<tr>
<th>Description</th>
<th>points</th>
<th>Reference Below</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes</td>
<td>120</td>
<td>1</td>
</tr>
<tr>
<td>Final exam</td>
<td>90</td>
<td>2</td>
</tr>
<tr>
<td>Hand-in assignments</td>
<td>60</td>
<td>3</td>
</tr>
<tr>
<td>Contribution to class learning</td>
<td>30</td>
<td>4</td>
</tr>
</tbody>
</table>

The grading scale will be based on class performance.
1. There will be eight quizzes given during the quarter as indicated on the assignment sheet. The quizzes will be worth various numbers of points and your total score will be converted to a 120-point scale. Your best seven scores will count. No make-up quizzes will be administered. If you must miss a quiz, that will be your dropped quiz.

2. The final exam is comprehensive and will be given at the time and date indicated on the assignment sheet.

3. The hand-in-assignment points are as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>points</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Cases (7 @ 6 points each)</td>
<td>42</td>
</tr>
<tr>
<td>b. Article exercises (2 @ 9 points each)</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>60</td>
</tr>
</tbody>
</table>

a. Cases – Case write-ups will be collected as specified on the assignment sheet. Most of the cases involve investigation and evaluation of a problem in essay form; this is consistent with what you will be expected to do in practice. To obtain credit for the case, your work must be neat and indicate that you made a valid attempt to solve the problem. Whether the solution is correct has little bearing on whether you receive credit. No late assignments will be accepted.

b. Article exercises – The article exercises are intended to broaden and deepen your understanding of auditing, as well as question some of the “conventional wisdom” in auditing. You are responsible for answering (in writing) questions that I will provide about each article. The articles are available on the web (see course homepage). Similar to the cases, to obtain credit for the article exercise, your work must be neat and indicate that you made a valid attempt to solve the problem. Whether the solution is correct has little bearing on whether you receive credit. No late assignments will be accepted.

4. Contribution to class learning – Although I will formally lecture occasionally, much of the class time will consist of discussions led by me. You are expected to participate in the discussions. Points will be awarded based on my evaluation of the quality of your contributions.

E. Here is some advice (hopefully worth more than the cost) that will help you succeed in this course:

   a. Attend class.
   b. Do all the assigned homework.
   c. Do not fall behind.
   d. Review past class notes regularly.
   e. Ask questions and participate.