

LINFIELD COLLEGE WI 2003 PORTLAND
BUS 469 Auditing

INSTRUCTOR: Robert Daoust

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(Portland, Oregon area)

REQUIRED TEXT: Modern Auditing 7th edition by Boynton, Johnson, Kell. John Wiley & Sons, 2001.

COURSE DESCRIPTION:

Environment and processes of professional auditing. Concepts of evidence, internal control, and analysis of accounting systems.

PREREQUISITE: BUS 363, 364, 365

COURSE OBJECTIVE: This course is an introduction to the field of auditing. The course focuses on the business and legal environment of auditing; planning for the audit; and operational and compliance auditing. At the end of the course, the student should be able to demonstrate mastery of the audit environment and the processes of auditing by completing chapter assignments, taking 2 exams, and completing an application paper..

COURSE OUTLINE: see supplemental.

INSTRUCTOR BIOGRAPHY: see supplemental.

COURSE GRADE COMPONENTS:

(1) Exam #1: 30%; (2) Exam #2: 35%; (3) Paper: 30% written, 5% verbal

CLASS PARTICIPATION AND ATTENDANCE: Class participation and attendance is required for this course in reviewing homework and practice problems and in applying the concepts to the workplace. In class participation, we must treat each other with civility, courtesy, and respect.

RESEARCH PAPER: Yes. Specifics: (1) Minimum of 7 pages plus a cover sheet and a list of references (at least 5) at the end of the paper. (2) Grading criteria includes neat, logical flow, submitted on time (5 points lost if paper is late), correct length, references, and appropriate topic.

GRADING SCALE:

A = 96-100 A- = 90-95 B+ = 87-89 B = 82-86 B- = 80-82
C+ = 77-79 C = 73-76 C- = 70-72 D = 60-69 F below 60

INCOMPLETES: A grade of an Incomplete (I) is given only in emergency situations. The student must request an Incomplete in writing and must obtain the instructor's permission. All work not completed must be completed within the time limits that is set by the instructor following the rules established by the college.

ACADEMIC HONESTY: Cheating and plagiarism will not be tolerated. Any students found to be engaging in either of these activities at any point in the course will receive a failing grade for the entire course and may be subject to further college sanctions.

RETURN OF COURSE MATERIALS: The last exam is retained by the instructor.

CLASSROOM RULES: (1) The nature of the course requires classroom concentration. Please make child sitting arrangements other than the classroom. (2) Early grade report and grade inquiry must be accompanied by an addressed stamped envelope.

STUDENTS WITH DISABILITIES: Students with documented disabilities who may need accommodations or may need special arrangements in the event of evacuation should make an appointment with the instructor no later than the first week of the term. Pertinent emergency information should be shared with the instructor at this meeting.

LINFIELD COLLEGE BUS 469 AUDITING PORTLAND

Course Outline

Note: Supplemental = provided in class

<u>Date</u>	<u>Concepts & Acitivity</u>	<u>Material: terms & obj. ques.</u>
1-6-04 25, 28	Auditing & Public Accounting	Ch.1: comp. ques.
Part 1: Environment 25, 27	Financial Statement Analysis	Ch.2: comp. ques.
1-8-04 Part 1 26, 27	Professional Ethics Auditor's Legal Liability	Ch.3: comp. ques. 32 Ch.4: comp. ques.
1-13-04 Part 2: Planning	Internal Control	Ch.9: comp. ques. 38, 41
1-20-04 Part 2	Audit Process Audit Evidence, Objectives, Programs Audit Engagement & Planning	Ch.5: comp. ques. 22 Ch.6: comp. ques. 31, 32 Ch.7: comp. ques. 30, 31
1-22-04 31 Part 4: Transactions	Auditing & Revenue Cycle Auditing & Expense Cycle <i>Exam#1 (Chapters 1 to 7, 9 for 30% of grade)</i>	Ch.14: comp. ques. 29, 31 Ch.15: comp. ques. 26
1-27-03	Auditing Investments & Cash Completion Completing the Audit	Ch.18: comp. ques. 30 Ch.19: comp. ques. 29
1-29-04 29 27	Reporting Other Services & Reports Auditing & Production/Personnel Services <i>Paper due (30% of grade on written report)</i>	Ch.20: comp. ques. 28, Ch.21: comp. ques. 21, Ch.16: comp. ques. 27
2-3-04 28, 30	Auditing: Internal, Operational, Gov. <i>Paper sharing (5% of grade); Review for Exam #2</i>	Ch.23: comp. ques. 24,
2-5-03	<i>Exam #2 (Chapters 14 to 16, 18 to 22 for 35% of grade)</i>	

Instructor's Biography

Employment: Management & Accounting

1999 to present: Riverdale School District

Project Director

1983 to 1999: Marylhurst University

Vice President for Finance & Facilities

1976 to 1983: American Medicorp, Inc. & Humana, Inc.

Hospital Controller, Financial Analyst
1970-1976: Kaiser Permanente Medical Care Program
Clinic Manager of Finance & Control, Internal Auditor, Hospital Business Manager

Employment: Education (teaching faculty for:)

1989 to present Clackamas Community College

1986 to present Linfield College

1986 to present Portland Community College

1999 to present Eastern Oregon University (Clackamas Site)

Education:

1969 BS California State University at Long Beach

1974 MBA Pepperdine University at Los Angeles

1990 MS Marylhurst University

1986 CCP Certified Compensation Professional from American Compensation Assoc.

1989 PHR Professional in Human Resources from Society for Human Resource Mgm.

1989 RPA Real Property Administrator from Building Owners & Mgr. Assoc.