



**CINCINNATI**  
CHRISTIAN UNIVERSITY

# ACCT 410 99 Auditing and Professional Ethics

School of Business – Cincinnati Christian University

**Instructor:** Daneale Williams (Daneale.Williams@ccuniversity.edu)

**Meeting Times:** Online

**Meeting Location:** n/a

## Course Description:

This course introduces the student to basic auditing concepts, evidence and documentation, materiality, risk assessment, statistical sampling, internal control, analytical reviews and audit reports. It also provides an understanding of the auditing environment and professional ethics.

## Course Learning Outcomes:

After completing this course the student will be able to:

- Understand basic concepts and procedures associated with audits from a Biblical world view.  
**(Assessment: Weekly online discussions)**
- Recognize and assess the importance of auditing techniques in real world application by studying case that have had significant impacts due to audit successes or failures.  
**(Assessment: Weekly research assignments from the textbook)**
- Resonate with a strong Biblical and moral foundation in ethical topics from an accounting, auditing, and general professional standpoint.  
**(Assessment: Weekly research assignments from the textbook)**

## Course Books:

Knapp, Michael C. *Contemporary Auditing*. 11<sup>th</sup> ed. Cengage Learning. Boston, MA 2018. (ISBN: 978-1-305-97081-6)  
**DO NOT PURCHASE THE TEXT IF YOU IF YOU HAVE PURCHASED A SUBSCRIPTION FOR CENAGE FOR ANOTHER COURSE.**

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## Student Assignments and Grade Breakdown

Students in this course will be evaluated by the standard university grading scale. Refer to the university catalog for further information. **All late work receives an automatic 10% per day deduction.** No work will be accepted beyond 7 days after the due date. The criteria for determining that grade will be as follows:

## 1. Online Discussions (25%)

Discussions will focus on relating the auditing and ethical information presented in videos and articles to Biblical principles and Biblical application.

## 2. Case Studies (75%)

Case studies give students experience in seeing the importance of a need for auditing along with making Biblically ethical decisions. Students will study several businesses to see where and why auditors have failed in their duties or where auditors and accountants have succeeded in their role of upstanding professionalism. They will learn of useful procedures to protect themselves and the business entity from fraudulent and unethical behaviors. And finally, they will gain much practice in discernment by studying challenging situations, which force them to assess various possible choices potentially leading to a more positive overall outcome.

## Tentative Course Schedule

Class Dates	Online Discussions	Research Assignments
8/19-8/25	<ul style="list-style-type: none"> <li>Complete Module 1 discussion activities (Biblical readings, watching videos, reading articles)</li> <li>(Assignment due date 8/25)</li> </ul>	<ol style="list-style-type: none"> <li>Read Case 1.1 Enron, pages 3-21 (Assignment due date 9/1)</li> </ol>
8/26-9/1		<ol style="list-style-type: none"> <li>Complete and Submit Questions, pages 21-22 (Assignment due date 9/1)</li> </ol>
9/2-9/8	<ul style="list-style-type: none"> <li>Complete Module 2 discussion activities (Biblical readings, watching videos, reading articles)</li> <li>(Assignment due date 9/8)</li> </ul>	<ol style="list-style-type: none"> <li>Read Case 1.3 Just for FEET, Inc. pages 39-51</li> <li>Complete and Submit Questions (numbers 2-5), pages 51-52 (Assignment due date 9/8)</li> </ol>
9/9-9/15	<ul style="list-style-type: none"> <li>Complete Module 3 discussion activities (Biblical readings, watching videos, reading articles)</li> <li>(Assignment due date 9/15)</li> </ul>	<ol style="list-style-type: none"> <li>Read Case 1.2 Lehman Brothers Holding, Inc., pages 23-37</li> <li>Complete and Submit Questions (numbers 1-6), pages 37-38 (Assignment due date 9/15)</li> </ol>
9/16-9/22	<ul style="list-style-type: none"> <li>Complete Module 4 discussion activities (Biblical readings, watching videos, reading articles)</li> <li>(Assignment due date 9/22)</li> </ul>	<ol style="list-style-type: none"> <li>Read Case 2.1 Jack Greenberg, Inc., pages 191-198</li> <li>Complete and Submit Questions, pages 198 (Assignment due date 9/22)</li> </ol>
9/23-9/29	<ul style="list-style-type: none"> <li>Complete Module 5 discussion activities (Biblical readings, watching videos, reading articles)</li> <li>(Assignment due date 9/29)</li> </ul>	<ol style="list-style-type: none"> <li>Read Case 2.6 CBI Holding Company, Inc., pages 229-233</li> <li>Complete and Submit Questions, pages 233-234 (Assignment due date 9/29)</li> </ol>
9/30-10/6	Fall Break – No Assignments	
10/7-10/13	<ul style="list-style-type: none"> <li>Complete Module 6 discussion activities (Biblical readings, watching videos, reading articles)</li> <li>(Assignment due date 10/13)</li> </ul>	<ol style="list-style-type: none"> <li>Read Case 3.1 The Trolley Dodgers, pages 287-288</li> <li>Complete and Submit Questions, pages 288</li> <li>Read Case 3.2 Howard Street Jewelers Inc., pages 289-290</li> <li>Complete and Submit Questions, (numbers 1 &amp; 3) page 290 (Assignment due date 10/13)</li> </ol>

10/14-10/20	(no discussion for Module 7)	<ol style="list-style-type: none"> <li>1. Read Case 3.3 Avon Products, Inc., pages 291-297</li> <li>2. Complete and Submit Questions, pages 297-298 (Assignment due date 10/20)</li> </ol>
10/21-10/27	<ul style="list-style-type: none"> <li>• Complete Module 8 discussion activities (Biblical readings, watching videos, reading articles) (Assignment due date 10/27)</li> </ul>	<ol style="list-style-type: none"> <li>1. Read Case 4.4 Freescale Semiconductor, Inc., pages 345-348</li> <li>2. Complete and Submit Questions, pages 348 (Assignment due date 10/27)</li> </ol>
10/28-11/3	<ul style="list-style-type: none"> <li>• Complete Module 9 discussion activities (Biblical readings, watching videos, reading articles) (Assignment due date 11/3)</li> </ul>	<ol style="list-style-type: none"> <li>1. Read Case 4.1 Creve Couer Pizza Inc., pages 335-337</li> <li>2. Complete and Submit Questions, pages 337 (Assignment due date 11/3)</li> </ol>
11/4-11/10	<ul style="list-style-type: none"> <li>• Complete Module 10 discussion activities (Biblical readings, watching videos, reading articles) (Assignment due date 11/10)</li> </ul>	<ol style="list-style-type: none"> <li>1. Read Case 5.1 Cardillo Travel Systems, Inc., pages 365-368</li> <li>2. Complete and Submit Questions, pages 369 (Assignment due date 11/10)</li> </ol>
11/11-11/17	<ul style="list-style-type: none"> <li>• Complete Module 11 discussion activities (Biblical readings, watching videos, reading articles) (Assignment due date 11/17)</li> </ul>	<ol style="list-style-type: none"> <li>1. Read Case 7.2 Sarah Russell, Staff Accountant, pages 439-441</li> <li>2. Complete and Submit Questions, pages 441 (Assignment due date 11/17)</li> </ol>
11/18-11/24	(no discussion for Module 12)	<ol style="list-style-type: none"> <li>1. Read Case 5.4 IPOC International Growth Fund, LTd, pages 379-384</li> <li>2. Complete and Submit Questions, (numbers 1-4) page 384</li> <li>3. Read Case 7.4 Internet Infamy, pages 449-451</li> <li>4. Complete and Submit Questions, page 451 (Assignment due date 11/24)</li> </ol>
11/25-12/1	Thanksgiving Break – No Assignments	
12/2-12/8	<ul style="list-style-type: none"> <li>• Complete Module 13 discussion activities (Biblical readings, watching videos, reading articles) (Assignment due date 12/11)</li> </ul>	<ol style="list-style-type: none"> <li>1. Read Case 1.10 DHB Industries, Inc., pages 135-148</li> <li>2. Complete and Submit Questions, pages 148-149 (Assignment due date 12/11)</li> </ol>
12/9-12/13	Exams – No Exam, complete Module 13 research case	

## **Attendance and Academic Integrity**

The attendance policy for this course is consistent with CCU's requirements for a 3 credit hour class. Attendance is determined by students completing the online each week within the dates required. Since this class meets online only, you will receive a grade of FA (failure due to absence) if you are absent for more than two class modules. Likewise, policies regarding academic integrity and the procedures for addressing integrity issues like plagiarism or cheating in this course reflect the policies and procedures as they are written in the CCU student handbook.

## **Disabilities and Special Accommodations**

Students who require academic accommodations due to any documented physical, psychological, or learning disability should request assistance from the Student Services Department within the first two weeks of class. The Student Services Department is located on the upper level of the Presidents Hall. You may also contact the office by phone (513.244.8140).