Instructor Information

Instructor: Dr. David Kerr
E-mail: dskerr@uncc.edu
Office Hours: On days we meet for class: 1:15–1:50 and 4:50–5:20, Center City bldg., room 713.
In addition, you can contact me 24/7 via e-mail.
Class Hours: Section U01: Tuesday 2:00–4:45, Center City bldg., room 602.
Section U90: Tuesday, 5:30–8:15, Center City bldg., room 602.

Required Materials


Recommended Optional Materials

If you did not take an auditing course as an undergraduate, you might want to consider acquiring a traditional textbook in addition to the required CPA Review book. Any of the textbooks listed below provide more details about most auditing topics than the CPA Review book. I recommend the following textbook:


Some other good choices are listed below.


Prerequisites

Permission of the MACC Program Director.
General Comments

Welcome to Financial Statement Auditing! I believe you will find this course to be one of the most interesting and enjoyable classes you have taken, as well as one of your best learning experiences. I am looking forward to getting to know each of you this semester and helping you succeed in this course, in the University, and in your career.

Keep in mind that your primary goal in this course is to enhance your professional career. Do not approach the course as if your only goal is to perform well on exams. You should make every effort to attend class. If you occasionally skip class, you will find yourself continually struggling to catch up. The best thing to do is plan ahead and budget your time appropriately so you can keep up in every class.

Please feel free to meet with me if you ever need help with this course. In addition, I welcome your suggestions about how the course could be improved.

Canvas (UNC Charlotte Learning Management System)

Online Videos: You will need a computer and reliable Internet access to view course videos during the semester. These videos are available on Canvas. The dates on which you should view each video are indicated on the course schedule near the end of this syllabus.

Class Notes: Class notes for each topic we will cover in this course are available on Canvas. We will work through those notes during class. The notes are in PDF format; I recommend you print the notes and bring them with you to class.

Exam Scores: You can use Canvas to check your exam scores. Click the GRADES button in the NAVIGATION area on the left side of your screen.

To access Canvas, open your browser and go to canvas.uncc.edu.

Grades

Your grade in the course will be based on one team project, four team quizzes, a project using IDEA software, and four individual exams. Your lowest quiz score will be dropped. Your best three exam scores will be doubled as follows:

Points Available

- Restaurant evaluation (team project) .................................................. 15
- Team quizzes (best 3 of 4 @ 9 points each) ........................................... 27
- IDEA project .................................................................................. 100
- Lowest exam score 100 ................................................................. 100
- Other exam score 100 x 2 .............................................................. 200
- Other exam score 100 x 2 .............................................................. 200
- Other exam score 100 x 2 .............................................................. 200
- Total possible points ...................................................................... 842
Preliminary Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>757 – 842</td>
<td>A</td>
</tr>
<tr>
<td>631 – 756</td>
<td>B</td>
</tr>
<tr>
<td>505 – 630</td>
<td>C</td>
</tr>
<tr>
<td>Less than 505</td>
<td>U</td>
</tr>
</tbody>
</table>

Teams

On the first day of class, you will form a team with two or three other members of the class. In subsequent class sessions, you will interact with your team members, with other members of the class, and with me as we work through questions and problems and take quizzes. A significant portion of the learning process will occur during these interactions as you work closely with one another and with me discussing and clarifying issues that you find difficult to understand.

Teams will be used in this course to facilitate your understanding of auditing and to simulate the professional world of accounting where a significant number of activities are performed in teams. Interacting in teams sharpens your interpersonal skills and your ability to work as a team player to accomplish team goals.

Knowledge and skills are of little use if you cannot apply them in your relationships with other people on the job. The heart of most jobs, especially the higher-paying, more interesting jobs, is teamwork, which involves getting others to cooperate, leading others, coping with complex issues of power and influence, and helping solve people’s problems by working with them. Teamwork, communication, effective coordination, and division of labor characterize most real-life settings. Grades in school do not predict success in a career—social skills do. (Johnson, Johnson, and Smith, ASHE-ERIC Higher Education Report No. 4, Washington, D.C.)

“I will pay more for the ability to deal with people than any other ability under the sun.”
—John D. Rockefeller

Team Quizzes

Four team quizzes will be given in class during the semester. Each quiz is worth 9 points and will consist of multiple-choice, true/false, or fill-in-the-blank questions. The primary purpose of the quizzes is to encourage you to keep on schedule with your reading and studying.

Quizzes are closed-book, but each member of your team may use one 4"x6" note card with notes on both the front and the back. **Note cards must be hand-written** (not typed or photocopied).

You must be present to receive credit for team quizzes. There will be no make-up quizzes, nor will any quizzes be given early. You can miss one quiz without negatively affecting your grade in the course, as your lowest quiz score will be dropped when determining your grade. Dropping one quiz score allows for the possibility that you may have to miss a quiz due to unavoidable circumstances such as illness, car problems, work, interviews, weddings, funerals, or other conflicts. Thus, if you miss a quiz, that will be the quiz dropped.¹

¹ If you miss a second quiz due to work, medical reasons, or other University excused absence, you will be allowed to make up that quiz, but you will take the quiz by yourself, not with your team.
Examinations

You will be given four exams during the semester, including the final exam. Exam scores are not “curved.” You may use one 4"x6" note card with notes on the front and the back when taking each exam. Your note card must be hand-written (not typed or photocopied).

You should make every effort to take each exam on the scheduled date. Make-up exams will be given only in situations involving an excused absence with appropriate documentation. Make-up exams are typically a combination of multiple-choice, true/false, short answer (fill-in-the-blank), and/or problems. If you miss the final exam due to an excused absence with appropriate documentation, you will be given a make-up final exam during the second week of the following semester.

There will be no “do-over” exams. In other words, if you perform poorly on an exam, you will not have an opportunity to replace your score on the original exam with a makeup exam.

On exam days, bring with you the following items:

- #2 pencil(s)
- Calculator (must not be a calculator app on a cellphone).

As stated previously, you may use a notecard during exams. You may also use, but not share, a calculator during exams. However, all books, computers, tablets, cell phones, and scratch paper must be put completely away before the test. In addition, you may not wear any type of “smartwatch.”

During exams and when reviewing exams, you may not copy any of the questions. This includes, but is not limited to, writing down, taking pictures of, or verbal dictation of the questions.

CaseWare IDEA Project

IDEA is a powerful, yet easy-to-use, data analysis tool used by many CPA firms and finance professionals. Auditors often use IDEA to perform audit sampling, audit tests of entire populations of data, and other audit procedures efficiently and effectively. A fully functional educational version of IDEA is available free for students. You will be introduced to IDEA through a hand-on tutorial, after which you will complete 10 assignments using IDEA software. To download and install IDEA on your computer, go to Canvas and follow the instructions on the 1st page of the file “IDEA Assignments-ACCT6220-Fall2019.pdf”. This file also includes the assignments you will complete using IDEA.

You must work on the IDEA assignments on your own. However, if you get stuck on an assignment and cannot resolve it on your own, you may consult briefly with a teammate.

Remember, your solutions must be the result of your own efforts. Copying answers or screen shots from another student and turning them in as your own, or the use of solutions found on the Internet, solutions from prior semesters, or any other such “aid” which interferes with your ability to understand and learn the assignment’s concepts, would be an act of academic dishonesty.

IDEA assignments must be completed and uploaded to Canvas on or before the due dates indicated below and on your Course Schedule. Be sure to upload each assignment before midnight on the date due. Assignments uploaded after their due date will be marked “late” and will be subject to a late penalty of 50% of the points earned on that assignment. No late assignments will be accepted after the last day of class.

Prior to each assignment’s due date, you should download and print a coversheet for the assignment from Canvas. Print and sign your name, write your team number, and circle your section number on the coversheet; turn in the coversheet at the beginning of class on the assignment’s due date.
The due dates for the IDEA assignments are as follows:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points Possible</th>
<th>Due Date (upload to Canvas before midnight)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>Sept 3</td>
</tr>
<tr>
<td>2</td>
<td>8</td>
<td>Sept 10</td>
</tr>
<tr>
<td>3</td>
<td>24</td>
<td>Sept 24</td>
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<tr>
<td>4</td>
<td>14</td>
<td>Oct 15</td>
</tr>
<tr>
<td>5</td>
<td>8</td>
<td>Oct 29</td>
</tr>
<tr>
<td>6</td>
<td>6</td>
<td>Nov 5</td>
</tr>
<tr>
<td>7</td>
<td>14</td>
<td>Nov 12</td>
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<tr>
<td>8</td>
<td>14</td>
<td>Nov 19</td>
</tr>
<tr>
<td>9</td>
<td>4</td>
<td>Nov 26</td>
</tr>
<tr>
<td>10</td>
<td>6</td>
<td>Dec 3</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Evaluation of Local Restaurant’s Internal Controls \( \text{Due October 22 (upload to Canvas before midnight)} \)

Each team will evaluate the internal controls of a local restaurant. Your team is to go to a restaurant of your choice and identify at least five internal control procedures being used and at least five potential control weaknesses (or some combination thereof; e.g., eight procedures and two weaknesses, four procedures and six weaknesses, etc.) that exist in the restaurant’s observable operations. You should focus your attention only on those control procedures and weaknesses that any ordinary customer might observe. You may ask questions of the restaurant’s personnel, but this is not required.

1. For each control procedure you identify, please indicate at least three ways an auditor could test the effectiveness of the control.

2. For each weakness you identify, indicate at least one potential negative effect that the weakness might have on the restaurant’s operations.

Your answers should be organized in a two-column format as follows:

<table>
<thead>
<tr>
<th>Control Procedures</th>
<th>Tests of Controls</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Discuss each control you identified.)</td>
<td>(Discuss at least three specific tests per control.)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Control Weaknesses</th>
<th>Potential Effect on Restaurant</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Discuss weaknesses in controls.)</td>
<td>(Discuss at least one negative effect per weakness.)</td>
</tr>
</tbody>
</table>

Cell Phones and Computers

The use of cell phones, beepers, or other communication devices is disruptive, and is therefore prohibited during class. Please turn your cell phone off before entering the classroom.

You are permitted to use computers or tablets during class for note-taking and other class-related work. The use of computers or tablets during class for activities not related to the class is distracting to other students (and to you) and is not allowed.
Attendance and Participation

**Class attendance is important** to your success in this course. Your attendance and participation will improve your understanding and retention of the material covered in class and will give you an opportunity to clarify and test your understanding of the material. Please arrange your schedule to be at class on time each day we meet. Being present for the full class, from the start to the end, is important. You will be responsible for all material covered in class as well as in the homework assignments and readings. If you are unable to attend a class, please let me know in advance if possible. Multiple unexcused absences from class will result in a downward adjustment of your course grade.

**Promptness is important** and is an expected quality of successful individuals in the accounting profession. Students arriving late to class tend to disrupt other students, so please be prompt.

Unless it’s an emergency, **please do not leave class before it’s over**. Leaving class early is distracting and discourteous to other students and to me. If you know you’re going to have to leave early, please let me know before class starts.

Religious Accommodations

UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with University procedures, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at [http://legal.uncc.edu/policies/ps-134.html](http://legal.uncc.edu/policies/ps-134.html). It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

Policies Regarding Grading

Portions of the following paragraph are from the University’s *Policies and Procedures for Appeals of Final Course Grades*; for more information, see [http://legal.uncc.edu/policies/GradeAppeal.html](http://legal.uncc.edu/policies/GradeAppeal.html):

Determination of final course grades and policies and procedures regarding grades is the responsibility of faculty, not students. Thus, the grading policies, procedures, and scales in your courses at UNC Charlotte are not open to debate, negotiation, or appeal. It is inappropriate for a student to contact a faculty member at the end of the semester in an attempt to influence the faculty member’s determination of final course grades. This includes, but is not limited to, asking the faculty member to raise the student’s grade for any reason. However, if you believe your final course grade assigned by the instructor was the result of a clear and **material mistake** in calculating or recording grades, you should contact the instructor, who will explain how the grade was determined. Your inquiry to the instructor should occur as soon as possible after the formal grade report is received. If you are unable to resolve the grievance through consultation with the instructor, a written request for review of the course grade may be submitted to the Chair of the Department in which the course was taught. Requests for review must be submitted within the **first four weeks** of the next regular academic semester.

For this course, your semester grade will be determined by the total number of points you earn on exams, quizzes, and projects during the semester (with a downward adjustment for multiple unexcused absences, if applicable) — **period**. Factors and circumstances other than your total points (and unexcused absences) will not be considered. This includes, but is not limited to, factors such as **need** (e.g., if you need a “B” or better to keep a scholarship or to graduate, then you must earn at least enough points to receive a B; plan accordingly),
effort (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of hours per week you work, number of courses you’re taking this semester, prior coursework or work experience related to accounting, etc. (i.e., all students will be graded similarly, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with disabilities will be graded in the same manner as all other students; however, students with disabilities may request reasonable accommodation of their disabilities. Finally, please note that there will be no additional “extra credit” work available, no “do-over” exams, and exams are not curved. I will not grade you differently than other students or raise your end-of-semester grade — please don’t ask.

Policies Regarding Academic Honesty

A high level of ethical conduct is a critically important attribute of members of the accounting profession. The importance of ethical conduct extends into the academic arena where the profession’s future leaders are being prepared. Thus, accounting students are expected to conduct themselves in a manner that is above reproach in their academic work.

Academic misconduct includes cheating, fabrication, falsification, multiple submissions, plagiarism, and complicity. Each of these types of misconduct is discussed in the Code of Student Academic Integrity on the UNC Charlotte website at www.legal.uncc.edu/policies/ps-105.html, along with related penalties and procedures. You are expected to be familiar with, and to follow, this Code.

In addition, the following specific requirements are expected in this class:

1. Strict individual performance on exams, i.e., not copying from or looking at another student’s exam or opscan;
2. Not allowing another student to copy from or look at your exam or opscan;
3. Not passing or receiving information about an exam to students in your section or in other sections of the course;
4. Not consulting notes or books during exams unless specifically permitted to do so;
5. The questions used on exams and quizzes are copyrighted. Therefore, you are not permitted to write down or take pictures of any of the questions. This applies not only during exams and quizzes but also when reviewing exams and quizzes.

Plagiarism consists of passing off as one’s own the ideas, words, writings, etc., which belong to another. In accordance with this definition, you are committing plagiarism if you copy the work of another person and turn it in as your own, even if you have that person’s permission.

Accessibility for Students with Disabilities

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide me with a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office at Fretwell 230 on main campus.
Description and Objectives of the Course

Course Description

Analysis of the accounting control system and the independent auditor’s examination of the system and other evidence as a basis for expressing an opinion on financial statements.

Primary Objective

The main objective of this course is to help you develop a sound understanding of auditing theory and concepts necessary for a successful career in public accounting. The primary focus of this course is on independent auditors’ examinations of financial accounting information systems, their related internal controls, and audit evidence as a basis for expressing an opinion on financial statements. We will emphasize the rationale and objectives of specific auditing techniques with the goal of developing your analytical and critical thinking skills in the context of an audit.

Secondary Objective

To encourage you to assume the primary responsibility for the learning process.

The professional worlds of auditing and accounting are dynamic and constantly changing. Your education will not end when you receive your diploma. How successful you are in your career will depend on your ability and willingness to continually learn and increase your knowledge of the profession through personal study, formal continuing professional education, and experience. One goal of this course is to motivate and teach you how to learn on your own so that you will have the foundation on which life-long learning can be built. You will be encouraged to “learn for your career,” not just to pass an exam or the course.

Note: I reserve the right to modify the course schedule, deadlines, reading and homework assignments, classroom procedures, and course policies if circumstances warrant.

If I am late in arriving to class, please wait 10 minutes after the scheduled start of class before leaving.

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.
# Course Schedule
(Subject to change)

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Discussion Topic</th>
<th>After-class Assignment</th>
</tr>
</thead>
</table>
| [1]  | **Note:** Download class notes from Canvas. We will discuss and fill in the notes in class, so bring them with you.  
Introduction to the Course.  
Topic 1 – An Introduction to Assurance and Financial Statement Auditing. | In Gleim, read pages 1 through 9; also read Units (SU) 1.1 through 1.4 (begin on pg 11).  
The proper use of the Gleim book will significantly enhance your understanding of auditing. After you read each subunit in Gleim, be sure to study the multiple-choice questions at the end of the unit. The questions and discussions of the answers will expand your knowledge of auditing, including material covered in your class notes as well as some topics not addressed in your notes. Therefore, don’t worry if you can’t answer each question correctly on your first try. Regardless of whether you answer correctly, **be sure to read the discussion of the answer shown next to each question.**  
Install IDEA and work on IDEA assignment #1. |
| Tuesday Aug 20, 2019  
In classroom | | |
Topic 3 – Risk Assessment. | In Gleim, read Units 3.1 to 3.4 (begin on page 72). Also read Unit 4.3 (begin on page 114). These units relate to Topic 2.  
Work on IDEA assignments #1 & #2. |
| Tuesday Aug 27  
In classroom | | |
| [3]  | **IDEA assignment 1 is due by 11:59pm today.**  
Turn in the coversheets for assignments 1 and 2 at the beginning of class.  
**Quiz #1 – Topic 2**  
Finish Topic 3.  
Topic 4 – Evidence and Documentation. | There is a quiz today on Topic 2; the quiz will occur at the beginning of class. **Before class,** be sure to study your class notes for Topic 2, read Units 3.1 to 3.4 and Unit 4.3 in Gleim, and study the related multiple-choice questions in Gleim. Also prepare a 4”x6” note card before class.  
After class, read Units 3.5, 3.6, and 3.7 in Gleim. Also read Units 8.1 and 8.2 (page 195). These units relate to Topic 3.  
Also read Units 10.1 to 10.4 (page 253) in Gleim. These units relate to Topic 4.  
Continue working on IDEA assignment #2. |
| Tuesday Sept 3  
In classroom | | |
| [4]  | **IDEA assignment 2 is due by 11:59pm today.**  
**No class today.** Instead, you should participate in Meet the Professionals on the main campus. | Work on IDEA assignment #3. |
| Tuesday Sept 10  
In classroom | | |
| [5]  | **Exam #1 (Topics 1 through 4)** | Continue working on IDEA assignment #3. |
| Tuesday Sept 17  
In classroom | | |
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Activities</th>
<th>Assignments/Readings</th>
</tr>
</thead>
</table>
| October 24 | Topic 5 – Internal Control in a Financial Statement Audit | **IDEA assignment 3** is due by 11:59pm today.  
Turn in the coversheet for assignment 3 at the beginning of class.  
Topic 5 – Internal Control in a Financial Statement Audit. | In Gleim, read Units 5.1 to 5.4 (page 129). These units relate to Topic 5.  
Work on **IDEA assignment #4**. |
| October 1  | Quiz #2 – Topic 5  
Topic 6 – Auditing Internal Control over Financial Reporting.  
Topic 7 – Audit Sampling: Tests of Controls and Substantive Tests of Transactions. | **IDEA assignment 4** is due by 11:59pm today.  
Turn in the coversheet for assignment 4 at the beginning of class.  
Finish Topic 7.  
Continue working on **IDEA assignment #4**. |
| October 8  | No class today (student recess)             |                                                                           |                                                                                      |
| October 15 | **IDEA assignment 4** is due by 11:59pm today.  
Turn in the coversheet for assignment 4 at the beginning of class.  
Finish Topic 7.  
Work on **IDEA assignment #5**. |
| October 22 | **Restaurant Evaluation** assignment is due before 11:59pm on Tuesday, October 22.  
We will not meet for class on October 22.  
Sometime this week, watch the video for **Topic 8, Part 2** (on Canvas).  
Also watch the videos for **Topic 9: Auditing the Revenue Process**. (Topic 9 will be tested on Exam 3, not Exam 2, so you might want to wait until after next week’s exam to watch the videos about Topic 9.) | In Gleim, read Unit 14.4 (page 354). This unit relates to Topic 8.  
Continue working on **IDEA assignment #5**. |
| October 29 | **Exam 2 (Topics 5 through 8)**  
**IDEA assignment 5** is due by 11:59pm today.  
Turn in the coversheet for assignment 5 at the beginning of class. | | In Gleim, read Unit 11.1 (page 273). Also read Unit 6.1 (page 153). These units relate to Topic 9.  
Work on **IDEA assignment #6**. |
| November 5 | **IDEA assignment 6** is due by 11:59pm today.  
Turn in the coversheets for assignments 6 and 7 at the beginning of class.  
**Quiz #3 – Topic 9**  
Topic 10: Auditing Inventory.  
Topic 11: Auditing Cash and Investments. | | In Gleim, read Unit 12.2 (page 292). This unit relates to Topic 10.  
Work on **IDEA assignment #7**. |
### IDEA assignments and class notes:

<table>
<thead>
<tr>
<th>Date</th>
<th>Assignment Details</th>
<th>Reading Material</th>
</tr>
</thead>
<tbody>
<tr>
<td>[12] Nov 12</td>
<td>IDEA assignment 7 is due by 11:59pm today. We will not meet for class on November 12. Sometime this week, watch the videos for <strong>Topic 12: Completing the Audit Engagement</strong> (on Canvas).</td>
<td>In Gleim, read Unit 11.2 (page 277). Also read Unit 12.4 (page 297) and Unit 6.2 (page 159). These units relate to Topic 11. In Gleim, read Units 13.1 to 13.4 (page 313). These units relate to Topic 12. Work on IDEA assignment #8.</td>
</tr>
<tr>
<td>[13] Nov 19</td>
<td>IDEA assignment 8 is due by 11:59pm today. Turn in the coversheet at the beginning of class. <strong>Exam #3 (Topics 9 through 12)</strong></td>
<td>Work on IDEA assignment #9.</td>
</tr>
<tr>
<td>[14] Nov 26</td>
<td>IDEA assignment 9 is due by 11:59pm today. Turn in the coversheet at the beginning of class. Topic 13: Reports on Audited Financial Statements. Topic 14: Code of Professional Conduct.</td>
<td>In Gleim, read Units 15.1 to 15.6 (page 367). Also read Units 16.1 to 16.5 (page 393) and Units 17.4, 17.10, and 17.11. These units related to Topic 13. Work on IDEA assignment #10.</td>
</tr>
</tbody>
</table>

**Final Exam:**

Section U01: Tuesday, Dec 10, 2:00pm – 4:30pm  
Section U90: Tuesday, Dec 10, 5:30pm – 8:00pm  
**The final exam will cover Topics 13, 14, and 15**
Please print, fill out, and bring with you to class on Tuesday, August 20, 2019

Student Information Form
ACCT 6220, Fall 2019

1. Section (circle one): 2:00pm 5:30pm

2. Name ___________________________ Phone ___________________________
   Name by which you would like to be called in class (if different from above) ___________________________
   (Circle one) Male  Female
   Hometown (where did you grow up?) ___________________________

3. Your major when you were an undergraduate student: ___________________________

4. Have you completed an undergraduate auditing course? Yes  No  If yes, where? ___________________________
   (circle one)

5. Experience:
   A. Previous audit-related employment (circle one) None  Part-time  Internship  Full-time
   B. Briefly describe any work experience related to accounting and/or auditing:
   __________________________________________________________
   __________________________________________________________

6. Do you plan to take the CPA exam? Yes  No  (circle one)

7. If you currently have a job, where do you work? ___________________________

8. If you have a job, how many hours per week do you work? ___________________________

9. Career Interests:
   __________________________________________________________
   __________________________________________________________
   __________________________________________________________

10. Comments and/or other information:
   __________________________________________________________
   __________________________________________________________
   __________________________________________________________