Financial Statement Auditing
ACCT 6220
Spring 2013

Instructor Information

Instructor:  Dr. David S. Kerr
E-mail:     dskerr@uncc.edu
Office Hours: Thursday 2:00pm–5:15pm, Center City bldg., room 713
Class Hours: Section U01: Tuesday & Thursday 12:30–1:45, Center City bldg., room 606.
            Section U90: Thursday, 5:30pm–8:15pm, Center City bldg., room 606.

Required Materials


Prerequisites

Permission of the MACC Program Director.

Statement on Students with Disabilities

The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please see me within the first week and also contact the Office of Disability Services in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.
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 material 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.

Moodle (UNC Charlotte Learning Management System)

Class Notes: Class notes for each chapter are available on Moodle. Please print the notes and bring them with you to class.

Test Scores: You can use Moodle to check your exam scores. Click the GRADES button in the ADMINISTRATION area on the left side of your screen.

Moodle is accessible through 49er Express on the UNC Charlotte web site (www.uncc.edu). You will then need to enter your NinerNet user name and password on the right-hand side of the Moodle screen to log in.

Grades

Your grade in the course will be based on one project, six quizzes, and four exams as follows:

<table>
<thead>
<tr>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restaurant Evaluation (team project)</td>
</tr>
<tr>
<td>Quizzes (best 6 of 8 @ 10 points each)</td>
</tr>
<tr>
<td>Exam #1</td>
</tr>
<tr>
<td>Exam #2</td>
</tr>
<tr>
<td>Exam #3</td>
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<tr>
<td>Exam #4</td>
</tr>
<tr>
<td>Final exam (cumulative)</td>
</tr>
<tr>
<td>Total points</td>
</tr>
</tbody>
</table>
Preliminary Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>528.00 – 600.00</td>
<td>A</td>
</tr>
<tr>
<td>456.00 – 527.99</td>
<td>B</td>
</tr>
<tr>
<td>384.00 – 455.99</td>
<td>C</td>
</tr>
<tr>
<td>Less than 384.00</td>
<td>U</td>
</tr>
</tbody>
</table>

Teams

On the second or third day of class, you will be assigned to a team with three or four other members of the class. In each class session, you will interact with your team members, with other members of the class, and with me. 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 are used in this course to facilitate the learning process by interacting together in class—not to work on group projects outside of class.

The use of teams in this class simulates 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. Much of what you traditionally learn in school is worthless in the real world. Schools often teach that work means performing tasks largely by oneself, that helping others is cheating, that technical competencies are the only things that matter, that attendance and punctuality are secondary to test scores, that motivation is up to the teacher, and that success depends on performance on individual tests.

In the real world, things are altogether different. Most employers do not expect people to sit in rows and compete with colleagues without interacting with them. 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.)

In this course, much of class time is spent in face-to-face learning activities. Face-to-face interaction with other students facilitates the learning process and enhances the development of social competence and interpersonal skills. During each of these activities, you should:

- help each other learn the material efficiently and effectively,
- provide each other with feedback to improve subsequent performance of your assigned tasks and roles,
- challenge each other’s conclusions and reasoning to promote higher-quality decision making and greater insight into the problems being considered, and
- encourage each other to contribute to the team’s efforts.
In order to succeed together in this course, you must get to know and trust each other, communicate clearly, accept and support each other, and resolve conflicts constructively.

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

**Sequence of Class Activities**

The following three-step sequence will be followed in this course.

1. **Individual study**
   
   You are to study thoroughly the assigned chapter in the textbook prior to each class meeting. Make notes of important points, and write down questions on material you find confusing or difficult to understand.

2. **Discussion of chapter highlights**
   
   At the beginning of each class period, I will provide an overview of the assigned chapter, drawing your attention to the significance of the chapter and where emphasis should be made. The intent here is to raise your interest level in the material and to focus your attention on the chapter’s key issues. As we discuss the assigned chapter, you will have the opportunity to ask questions about any material you found confusing in the textbook. In addition, at this point I might present related material that is not covered in the textbook.

3. **In-class completion of team projects**
   
   Much of class time will be available for you to discuss and complete a series of questions, problems, and short audit cases that require you to apply the concepts you’ve studied to practical situations. These activities are intended to solidify your understanding of the material and to enhance your higher-order thinking skills. During these activities, my role is to resolve crucial points that may prevent your team from proceeding with the work.

   As your team discusses the assigned problems and cases, I will invite questions on any issue you are having difficulties with. In discussing questions, all students will be encouraged to participate. Based on your responses, I will assess your overall understanding level of the material covered. Based on this assessment, I will provide any necessary explanations to be sure that you have a good grasp of the major points that you should have learned in the chapter.

   An important advantage of using class time primarily for active participation in team activities that require you to apply auditing concepts to practical situations is that your understanding of the material and retention of knowledge are dramatically increased (see the Learning Pyramid shown on the next page).
Team Quizzes

Eight team quizzes will be given in class during the semester. Each quiz is worth 10 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 3"x5" index card with hand-written notes, front and back.

You must be present to receive credit for team quizzes. There will be no make-up quizzes, nor will any quizzes be given early. Your two lowest quiz scores will be dropped when determining your grade for the course. Dropping two quiz scores allows for the possibility that you may have to miss a quiz due to unavoidable circumstances such as illness, car problems, interviews, or other conflicts.
Examinations

You will be given four exams during the semester, including the final exam. The final exam is cumulative. You may use one 3”x5” index card with hand-written notes, front and back, when taking the final exam. You will not be allowed to use an index card when taking midterm exams.

You must be in class at the proper time to take each exam. No make-up midterm exams will be given, and no exams will be given before or after their scheduled times. If you miss a midterm exam, the grade will be recorded as a zero, which will be replaced by your average grade on all of your other exams, including the final exam, at the end of the semester. This allows for the possibility that you may have to miss one of the midterm exams due to unavoidable circumstances such as illness, car problems, interviews, or other conflicts. If you take all three midterm exams at their scheduled times, I will replace your lowest midterm exam grade with your average grade on the other exams, including the final exam, if it raises your average in the course.

The difficulty level of exams given in this course is comparable to exams used for professional certifications (i.e., CPA, CMA, CIA, and CISA exams). Proper use of the Gleim book will give you a good idea of what to expect in this regard.

On exam days, bring one or more #2 pencils with you to class. If you choose to wear a hat with a brim during an exam, the brim must be facing backwards.

If you’re late to class on an exam day and any students have finished the exam and already left the classroom, you will not be allowed to take the exam.

You may, of course, leave class after you finish and turn in your exam. However, you may not leave during the exam and then come back to finish it. Once you leave the classroom, that’s it – you’re finished with the exam – so you might want to visit the restroom before the exam begins.

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. Be aware that make-up exams tend to be more difficult than the original, so you should make every effort to take the final exam at the scheduled time.

Evaluation of Local Restaurant’s Internal Controls Due Thursday March 28

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, please indicate at least one potential negative effect that the weakness might have on the restaurant’s operations.
Your answers should be organized 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>

**Auditing & Systems: Exam Questions and Explanations (Gleim)**

The proper use of this book (Gleim) will significantly enhance your understanding of auditing and will help you prepare for exams in this course and the CPA Examination. The book contains recent CPA Examination questions, along with detailed explanations of the answers to each question. A list of recommended questions from Gleim is provided near the end of this syllabus. You should answer those questions as homework. Your answers will not be collected or graded, and you do not need to bring Gleim with you to class.

The questions have been selected specifically to expand your knowledge of auditing, including material covered in the text **as well as certain topics not addressed in the text**. Since many of the questions are on topics not addressed in the text, **don’t worry** if you can’t answer the questions correctly on your first try. Remember, the questions are intended to help you learn. Therefore, regardless of whether you answer each question correctly or not, **be sure to read the discussion of the answers** provided next to each question.

**PCAOB Standards**

The Public Company Accounting Oversight Board (PCAOB) was created by Congress in 2002 to oversee the auditing standards-setting process and to monitor the performance of CPA firms that audit public companies. The PCAOB initially adopted the American Institute of Certified Public Accountants’ (AICPA) existing auditing standards, but some of those standards have been, and will continue to be, replaced as the PCAOB issues new standards.

The PCAOB’s and AICPA’s websites provide access to the current professional standards, including standards on auditing, attest, ethics, quality control, and independence. We will use these websites to supplement the material in the textbook. A recommended reading schedule is included in your Course Schedule near the end of this syllabus. You can access the PCAOB and AICPA websites at:

- [http://pcaobus.org/Standards/Auditing/Pages/default.aspx](http://pcaobus.org/Standards/Auditing/Pages/default.aspx)
- [http://www.aicpa.org/Research/Standards/Pages/default.aspx](http://www.aicpa.org/Research/Standards/Pages/default.aspx)
Cell Phones and Computers

The use of cell phones, beepers, or other communication devices is disruptive, and is therefore prohibited during class.

Students are permitted to use computers during class for note-taking and other class-related work only. The use of computers during class for activities not related to class is prohibited.

Attendance and Participation

Class attendance is important as it gives you an opportunity to clarify and test your understanding of the material covered. You will be responsible for all material covered in class as well as in the homework assignments and readings.

Verbal communication skills and the ability to “think on your feet” are important for professionals. You should be prepared each day to respond to questions from other members of the class and from me. I will conduct this class in an atmosphere of mutual respect. I encourage your active participation in class discussions. The sharing of differing ideas is encouraged and welcome. However, I will exercise my responsibility to manage the discussions so that ideas and argument can proceed in an orderly fashion. You should expect that if your conduct during class discussions seriously disrupts the atmosphere of mutual respect I expect in this class, you will not be permitted to participate further.

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.

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:

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 a project during the semester — **period**. Factors and circumstances other than your total points 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 as discussed on page 1 of this syllabus. Finally, please note that there will be **no “extra credit” work** available, and midterm exams are not curved. **Do not ask me to grade you differently than other students or to raise your end-of-semester grade—it will not happen.**

**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](http://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;

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.

Cheating on exams is wrong and will not be tolerated. If I determine or suspect you have cheated on an exam, I will follow University procedures for handling cases of academic misconduct (see [www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)).
In addition to risking a U in the course and expulsion from the university, there are several other practical reasons not to cheat:

- No grade is worth sacrificing your character.
- You do not have to live with the knowledge that you behaved dishonestly while under pressure.
- You will know that your work is your own.
- Accountants must agree to a code of ethics before they can be licensed. Practicing ethical behavior becomes easier the more it’s practiced. A person does not suddenly become ethical when he or she enters a profession after a lifetime of unethical behavior.

If any of these requirements are unclear to you, please consult with me before you complete any quizzes or exams in the course. I expect every student in my classes to share responsibility for preventing dishonesty of any kind. Academic integrity is considered a prerequisite for admission into the accounting profession.

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 a major responsibility in 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.
Recommended Questions from
*Auditing & Systems: Exam Questions and Explanations*
17th Edition

The proper use of this book will significantly enhance your understanding of auditing. The following recommended questions have been selected specifically to expand your knowledge of auditing, including material covered in the text as well as a few topics not addressed in the text. Therefore, don’t worry if you can’t answer each question correctly on your first try. Regardless of whether you answer correctly or not, be sure to read the discussion of the answer shown next to each question.

<table>
<thead>
<tr>
<th>Chapters in Text</th>
<th>Unit in A&amp;S Book</th>
<th>Recommended Questions</th>
<th>Chapters in Text</th>
<th>Unit in A&amp;S Book</th>
<th>Recommended Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 &amp; 2</td>
<td>SU 1</td>
<td>10, 11, 12, 13, 15, 17, 19, 20, 21, 25, 26, 27, 28, 33, 40, 41, 53, 54, 56, 64, 66, 70, 72, 73, 74, 76.</td>
<td>14</td>
<td>SU 6</td>
<td>2, 7, 8, 10, 11, 12, 13, 16, 17, 18, 20, 23, 24.</td>
</tr>
<tr>
<td></td>
<td>SU 16</td>
<td>1, 2, 3, 4, 5, 6, 8, 9, 10.</td>
<td></td>
<td>SU 11</td>
<td>3, 4, 7, 9, 10, 13, 14, 15.</td>
</tr>
<tr>
<td>3</td>
<td>SU 2</td>
<td>18, 27, 29, 30, 34, 36, 37, 38, 40, 42, 43, 53, 54, 57, 59, 63, 69, 82, 83, 84, 85, 87, 91, 94, 95, 98, 104, 108.</td>
<td>15</td>
<td>SU 15</td>
<td>2, 3, 4, 6, 10, 12, 29, 46, 48, 49, 50, 66, 67, 70, 71, 74, 76, 82, 83, 84.</td>
</tr>
<tr>
<td></td>
<td>SU 16</td>
<td>1, 2, 4, 5, 18, 19, 20, 21, 26, 33, 35, 38, 42, 60.</td>
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<tr>
<td>4</td>
<td>SU 2</td>
<td>2, 3, 4, 5, 17, 19, 20, 21, 22, 23, 25, 28, 29, 31, 32, 46, 48, 50, 53, 57, 58, 61, 66, 68.</td>
<td>16</td>
<td>SU 11</td>
<td>20, 22, 27.</td>
</tr>
<tr>
<td>6</td>
<td>SU 3</td>
<td>45, 75, 76, 77, 78, 80, 82, 83, 84, 87, 90, 92, 93, 99, 101.</td>
<td>17</td>
<td>SU 15</td>
<td>5, 11, 13, 14, 17, 26, 27, 28, 41, 43, 47, 114, 115, 117, 124, 126, 128.</td>
</tr>
<tr>
<td></td>
<td>SU 10</td>
<td>1, 4, 15.</td>
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<tr>
<td>7</td>
<td>SU 10</td>
<td>6, 7, 36, 37, 38, 39, 40.</td>
<td>23</td>
<td>SU 11</td>
<td>31, 34, 35, 37, 38, 40, 41, 44, 45.</td>
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<td>8</td>
<td>SU 3</td>
<td>1, 2, 3, 4, 5, 7, 8, 10, 16, 17, 19, 22, 54, 55, 56, 57, 58, 59, 62, 63, 71, 72, 74.</td>
<td>24</td>
<td>SU 9</td>
<td>1, 2, 9.</td>
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<td>SU 14</td>
<td>1, 2, 9, 10, 13, 14, 19, 20, 22, 25, 26, 27, 28, 29, 30, 33, 34, 36, 37, 38, 44, 46, 47, 48, 52.</td>
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<td>SU 14</td>
<td>1, 2, 9, 10, 13, 14, 19, 20, 22, 25, 26, 27, 28, 29, 30, 33, 34, 36, 37, 38, 44, 46, 47, 48, 52.</td>
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<td></td>
<td>SU 16</td>
<td>1, 2, 9, 10, 13, 14, 19, 20, 22, 25, 26, 27, 28, 29, 30, 33, 34, 36, 37, 38, 44, 46, 47, 48, 52.</td>
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<tr>
<td>9</td>
<td>SU 3</td>
<td>32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 43.</td>
<td>25</td>
<td>SU 1</td>
<td>3, 4, 5, 45, 46, 47, 48, 50, 56, 58.</td>
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<tr>
<td></td>
<td>SU 18</td>
<td>1, 2, 5, 7, 12, 14, 15, 19, 21.</td>
<td></td>
<td>SU 19</td>
<td>2, 3, 47, 51, 53, 54, 55, 57.</td>
</tr>
<tr>
<td>10</td>
<td>SU 5</td>
<td>3, 7, 8, 9, 10, 11, 12, 15, 16, 20, 21, 24, 25, 30, 35, 36, 37, 46, 50, 51, 53, 57, 58.</td>
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<tr>
<td></td>
<td>SU 8</td>
<td>8, 14, 15.</td>
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</tbody>
</table>
Student Information Form
ACCT 6220, Spring 2013

1. Section (circle one): 12:30pm  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. Have you completed an undergraduate auditing course?  Yes  No  If yes, where? ____________________________
   (circle one)

4. 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:
________________________________________________________________________
________________________________________________________________________

5. Do you plan to take the CPA exam?  Yes  No  If yes, when? ____________________________
   (circle one)  (month/year)

6. If you currently have a job, where do you work? ____________________________

7. If you have a job, how many hours per week do you work? ____________________________

8. Career Interests:
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

9. Comments and/or other information:
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________