UNIVERSITY OF TEXAS AT AUSTIN
ACC 358C / ACC 380K.4, Introduction to Assurance Services
Course Syllabus
Spring 2013

Time and Location:
TT 9:30 - 11:00, GSB 2.122 (unique 02600 for ACC 358C or 02690 for ACC 380K.4)
TT 11:00 - 12:30, GSB 2.122 (unique 02605 for ACC 358C or 02695 for ACC 380K.4)
TT 2:00 - 3:30, GSB 2.122 (unique 02610 for ACC 358C or 02700 for ACC 380K.4)

Note: I expect you to attend the section in which you are enrolled. However, if special circumstances would cause you to miss class otherwise, please notify me if you need to attend a different section on that particular day. Please do not abuse this privilege.

Instructor
Steven Kachelmeier, Ph.D., CPA (licensed in New Mexico)
Randal B. McDonald Chair in Accounting
Office: CBA 4M.236; Ph.: 471-3517; E-mail: kach@mail.utexas.edu (or use Address Book)
Office hours: Tuesdays and Thursdays 3:30 - 5:00, or as announced, and by appointment.

Teaching Assistants
Tracie Majors, Ph.D. student
Location and office hours: CBA 5.334Y; office hours to be announced
Email: Tracie.Majors@phd.mccombs.utexas.edu

Carolyn Syer, Fifth-year integrated MPA student
Location and office hours: To be announced
Email: Carolyn.Syer@bba08.mccombs.utexas.edu

Note: The TAs will grade cases, so please utilize TA office hours for questions of this nature. The TAs can also assist you with homework. Of course, you are also welcome to see me or use the online discussion board (see below).

Online Discussion Board and “Blackboard”

We will utilize the UT-Austin online “Blackboard” extensively, including the discussion board. To access Blackboard, go to http://courses.utexas.edu or follow the links from several UT websites.

The discussion board benefits you and me. You can use it to post questions, comments, and responses to others’ posts. I can use it to offer clarifications to the entire class, not just the person who asked the question. Accordingly, if you have a question of general interest, please use the discussion board, not e-mail. That way everyone can benefit.

I also use Blackboard to post announcements, links, and files for downloading. For this reason, it is important for you to check the course Blackboard before every class.
Required Course Materials:

Course files. I will make available the Powerpoint files and other materials that we will use in class discussion. My Powerpoint slides have several places for your notes from class discussion, making it very important for you to attend each class session.


Note: The text is bundled with a CD-Rom containing the educational version of ACL audit software, Version 9. You will need this software for a required course assignment later in the semester.

Course Objectives

At the end of the semester, you should have a better and deeper understanding of the following:

1. The role of auditing in a market economy.
2. U.S. and international regulation of auditing.
3. Auditor independence and ethical responsibilities.
4. Internal controls and the integrated audit.
5. The auditor’s product: Audit reporting and changes on the horizon.
6. How auditors consider risk.
8. Basic framework for auditing a company’s revenue and purchasing cycles.
10. Entity-wide audit considerations (e.g., going concern, subsequent events, related parties).
11. Evaluating and correcting errors.
12. Dealing with the potential for fraud and deceptive representations.
We will achieve the course objectives through a mixture of class discussions, case assignments, homework (including use of computer audit software), and an end-of-semester group project.

**My teaching philosophies:**

- This course is not just another requirement to graduate. Rather, the primary objective of this course is to help you to succeed after graduation.
- I am not wedded to any single teaching method. Rather, I prefer to select among a variety of teaching methods and materials, as appropriate for different class objectives.
- I prefer an informal atmosphere.
- I would rather be interrupted than for you to be confused.
- I prefer trust over suspicion, but I have no tolerance for breaches of integrity. If you help us maintain an atmosphere of trust and absolute integrity, we will have more fun and get more out of the course.
- I prefer to start on time. People tend not to be late to things that are important to them.
- I appreciate feedback. Tell me what you like and what you don’t like.
- I would rather teach you than evaluate you. Evaluation is a necessary part of the academic process, but it is not the primary reason we are here.

Grades are a byproduct of learning, not the objective of learning. But because you want to know, my grading policies are described on the next page.
Grading

Course grades will be based on a 500-point scale, as follows:

<table>
<thead>
<tr>
<th></th>
<th>Points Possible</th>
</tr>
</thead>
<tbody>
<tr>
<td>In-class examination 1, Tuesday, February 19, 2013</td>
<td>100</td>
</tr>
<tr>
<td>In-class examination 2, Thursday, March 28, 2013</td>
<td>100</td>
</tr>
<tr>
<td>Final examination during finals week</td>
<td>125</td>
</tr>
<tr>
<td>Cases (see listing for point allocation)</td>
<td>85</td>
</tr>
<tr>
<td>End-of-semester group presentation</td>
<td>70</td>
</tr>
<tr>
<td>In-class end-of-semester presentation summaries</td>
<td>20</td>
</tr>
<tr>
<td>Nominal points possible</td>
<td>500</td>
</tr>
<tr>
<td>Extra credit for participation and effort</td>
<td>Up to 40</td>
</tr>
<tr>
<td>Total possible points including extra credit</td>
<td>540</td>
</tr>
</tbody>
</table>

In awarding final grades, I start by considering the traditional 90%=A, 80%=B, 70%=C cutoffs based on the 500 nominal points listed above. I sometimes award grades that are more lenient than these cutoffs, depending on the end-of-semester point distribution, to reflect the following interpretations:

“A” or “A-” = Exceptionally impressive performance, exceeding my expectations. An “A” in this course is a sign of distinguishing oneself with particularly strong performance.

“B+” or “B” = Fine performance, meeting my expectations. The ability to distinguish outstanding from very good performance is undermined if everyone gets an “A,” so I anticipate that a “B” will be the grade most frequently assigned.

“B-,” “C+,” or “C” = Performance that falls short of expectations. These grades should be infrequent, but please note that there is no such thing as an “automatic B” in the MPA program. If you do not try or show a reasonable degree of proficiency in attaining the course objectives, I cannot award you a “B.”

“C-,” “D,” or “F” = Performance that falls very short of expectations, usually reflecting lack of sufficient effort. The Department of Accounting Policy Statement on Scholastic Dishonesty also specifies a course grade of “F” as the default penalty in cases of scholastic dishonesty.
Plus/Minus Grading

I award +/- grades in an approximately “GPA neutral” manner. What this means is that I award plus or minus grades for borderline cases at each grade cutoff (primarily the A/B cutoff), but I strive to do so in a way that does not significantly alter the grade-point average for the class as a whole. Thus, the number of students who get an A- instead of an A will be approximately equal to the number of students who get a B+ instead of a B. Plus-minus grading simply allows a finer distinction between different levels of performance.

Examinations (two midterms worth 100 points each; final exam worth 125 points)

Examinations will emphasize issues and concepts discussed in class, although material from the textbook and other assigned readings is also “fair game.” Exams will involve a mixture of objective and written-answer formats.

The two midterm examinations will emphasize the material covered since the previous examination. The final examination will be cumulative, emphasizing material covered after the second midterm along with reinforcing key concepts from earlier in the semester, as reflected on the midterm exams.

Cases and Research Exercises (85 points)

To refine written communication skills as well as judgment skills in dealing with a more realistic and less structured variety of auditing problems than can be found in a textbook, we will cover a few case exercises based on real-world examples that have been adapted for teaching purposes. The last case is intended to give you basic familiarity with ACL computer audit software, a tool that is increasingly prominent in audit practice.

All cases except the ACL case will be graded for depth of analysis, originality, quality of writing, and professional impression. Most questions will involve subjective issues for which multiple views can be defended. As in an accounting career, it is important to be both complete and concise. The ACL case (Case 5) will be graded for completeness, accuracy, and professional documentation.

I value the interchange of ideas. Thus, in the formative stage of a case assignment, you are welcome to discuss an assigned case on the Internet discussion board. However, I also value individual accountability. Copying from another student’s prepared solution is scholastic dishonesty, and will be penalized severely. See “Policy on Scholastic Dishonesty” later in this syllabus for clarification.

The assigned cases and their due dates are listed on the next page.
### Cases and Research Exercises, continued

<table>
<thead>
<tr>
<th>Case</th>
<th>Source</th>
<th>Topic</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Out of GAAS (15 points)</td>
<td>Assignment designed by S. Kachelmeier, 2013</td>
<td>Generally Accepted Auditing Standards</td>
<td>Tue., Jan. 29</td>
</tr>
<tr>
<td>3. What to report? (15 points)</td>
<td>Assignment designed by S. Kachelmeier, 2013</td>
<td>Possible changes in audit reporting</td>
<td>Thu., Feb. 28</td>
</tr>
<tr>
<td>4. Koss Corporation (15 points)</td>
<td>Adapted from a case by B. Daughterty and D.G. Neeley, American Accounting Association, 2011</td>
<td>Control environment, risk assessment, and substantive testing</td>
<td>Thu., Mar. 21</td>
</tr>
<tr>
<td>5. Practicing with ACL (25 points)</td>
<td>Text + ACL v. 9 (educational version)</td>
<td>Using computer audit software to analyze client records</td>
<td>Thu., April 11</td>
</tr>
</tbody>
</table>

Discussing cases is an important part of the course, so please be prepared to discuss and defend your solutions in class. You are also welcome to discuss and clarify case issues by posting to the discussion board that I have set up on our online course Blackboard.
**Group Presentation – “Pick a Scandal” (70 points)**

The capstone project at the end of the semester will involve groups of four students. Each group will investigate a major accounting / auditing scandal that occurred within the last decade to identify (1) the underlying financial reporting issue(s), (2) why the audit failed to uncover the problem, suggesting what should have been done differently, and (3) the consequences to management and to the auditors.

Groups will present the results from these investigations in 20-minute presentations at the end of the semester (see course schedule later in this syllabus). Specific dates and times will be determined randomly. Each group must also submit the Powerpoint or similar file used to facilitate their presentation, as well as a list of references.

Later in the semester, I will provide further details on this assignment and a list of suggested scandals.

**In-Class Presentation Summaries (20 points)**

To provide an incentive to attend class and learn from the group presentations at the end of the semester, I will distribute a concise form during class that asks you to summarize the essence of each presentation (essentially, taking notes). I will collect these forms and give you credit for them, allocating the points among the presentation dates to account for a maximum of 20 points possible. Students who arrive late will lose some of the points available for that date’s summaries.

*Alternative assignment for excused absences:*

If you are forced to miss one of the presentation dates due to an excused medical absence or university conflict, I will arrange an alternate assignment for you to obtain the points that you missed that day. This option is available only for excused, documented absences due to a medical emergency, family emergency, or university-sponsored conflict. The firms that will be recruiting you for internships have agreed that daytime recruiting events are not an acceptable reason to miss class.

Even if allowed, the alternative assignment will generally involve more work than simply attending class and completing the in-class presentation summary sheet. Therefore, it is in your best interest to participate in class if at all possible.
Extra Credit for Participation and Effort (up to 40 additional points)

We all prefer an active classroom environment over excessive lecturing. To give you an incentive to participate, I reserve the right to award extra credit points at the end of the semester based on my subjective (but honest) assessment of your cumulative participation in this class.

- Up to **10 extra credit points** will be awarded for consistent, on-time attendance.

- Up to **15 extra credit points** will be awarded for in-class participation. I do not expect students to participate constantly, nor do I reward students “by the word.” Nevertheless, students can earn a few extra credit points over the course of the semester by asking insightful questions, answering questions that I ask in class, offering different perspectives, and showing interest in others’ comments.

- Up to **15 extra credit points** will be awarded for students who make productive use of the online discussion board, as evidenced by posts and especially by answers in response to other students’ posts. I do not merely count the number of posts. Rather, I try to evaluate the quality of posts in adding to the class experience.

In awarding extra credit points at the end of the semester, I am generous in awarding some points, but increasingly stringent in awarding more points. Thus, the extremes such as 0 extra credit points or 40 extra credit points are very rare. A typical student will earn about 15-20 extra credit points.

Discussion board

Along with other aspects of the UT-Austin “Blackboard” system, I encourage you to take advantage of the online discussion board for this course. Posts can relate to class discussions, case issues, exam-related questions, or any other topics/issues that are relevant to students in this course, including internship recruiting. I monitor the discussion board on a regular basis, and I take this activity into account when considering possible extra credit points for class participation. Some of you will participate more effectively in class, and others will participate more effectively on the discussion board. Both kinds of participation are helpful.

You can think of the discussion board as continuous “office hours.” Thanks to this technology, you can ask a question or volunteer an insight at any time you wish.


Ground rules for discussion board:

1. For questions or comments of general interest to the class, please use the discussion board, not email!

2. Be professional and courteous. Discussion boards of this type are used extensively in business, including each of the Big-Four accounting firms. You do not need to be overly formal, but forums such as this offer a good opportunity to practice professional business communication.

3. Any topics of interest to students taking this course are welcome.

4. Do not be a free rider! If you benefit from reading other’s postings, consider adding your own insights. Also be brave and reply to inquiries from your fellow students. I will correct and clarify any misinformation in a tactful manner, without embarrassing you.

5. Even if you have nothing to post, get in the habit of accessing the discussion board before each class session. I often use Blackboard to communicate important announcements and clarifications.

I have established two discussion boards for this class: (1) “Course-related matters” and (2) “Career or recruiting-related matters.”

Homework

Each chapter in the text is followed by several multiple choice and other homework problems that you can complete for practice. The last page of this syllabus lists suggested homework problems for each chapter.

Homework is voluntary and will not be collected. Hence, homework does not directly count as part of your course grade. However, completing the homework will indirectly benefit you, as I take the assigned homework into account when composing examinations. Thus, students who put diligent effort into the homework will likely be rewarded with higher exam scores.

Homework solutions will be available so that you can check your work.

Policy on Missed Examinations and Assignments

As a general policy, medical emergencies, family emergencies, and university-sponsored conflicts are the only valid reasons for missing an examination or the due date of an assignment. In all such instances, I require some form of supporting documentation, such as a signed note from a physician. At that point I will decide the best make-up alternative on a case-by-case basis, which could mean a make-up exam or recalculating the semester grade to omit the missed component, depending on circumstances. Examinations or assignments that are missed for
reasons other than emergencies or university-sponsored conflicts will generally not be accepted. In the case of a conflict due to a university-sponsored event, you must notify me as soon as you are aware of the conflict and before the examination date or assignment due date.

**Policy on Students with Disabilities**

The University of Texas at Austin strives to accommodate students with disabilities. For more information, contact the Office of the Dean of Students at 471-6259, 471-4641 TTY. If you have registered a disability with the UT Services for Students with Disabilities office, please see me to discuss any appropriate accommodations you request for this course, and I will do my best to help.

**Policy on Scholastic Dishonesty and Working Together on Course Assignments**

*Policy of the MPA Program*

The Master of Professional Accounting Program has adopted a Code of General Conduct, a Code of Ethics for dealing with the Career Services office, and a Policy Statement on Scholastic Dishonesty. To protect yourself and your fellow students, it is important for you to be familiar with all three documents, which are available on the web at the following url:


Accounting instructors have agreed to include the following statement in each course syllabus:

The Department of Accounting has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the department's Policy Statement on Scholastic Dishonesty in the MPA Program (both the integrated five-year MPA and the traditional MPA). By teaching this course, I have agreed to observe all of the faculty responsibilities described in that document. If the application of that Policy Statement to this class and its assignments is unclear in any way, it is your responsibility to ask me for clarification.

In simple terms, integrity is a public good from which we all benefit. *I view the above statement as a commitment to integrity, not as a threat against students.* It is my intent to conduct this course in an environment of trust and cooperation. I can only achieve this goal if you join me in maintaining an atmosphere of absolute ethical integrity in this course and in our MPA programs. We cannot afford to tolerate any less.

*Personal Policy on Working Together (applies only to this course)*

I believe that learning takes place through sharing of ideas. Therefore, *for this class*, you are welcome to discuss issues related to assigned cases and homework problems with other students. However, I expect the final product of each assignment to reflect your individual effort (with the
exception of the capstone project that is assigned in groups of four). You may not copy or paraphrase from others’ solutions. Examples intended to clarify this policy follow:

Examples of collaborative efforts that I welcome (applies only to this course):

• A student is confused about an ambiguous aspect of a case or problem, and asks another student what s/he thinks.

• Students ask questions and share insights in the class discussion board. (This is especially appropriate because everyone benefits.)

Examples of collaborative efforts that I do not tolerate:

These examples draw from situations I have actually encountered. In each case I pursued a Scholastic Dishonesty charge with the Dean of Students, and imposed an appropriate penalty.

• Student X completes a case before student Y (or in an earlier semester). Y asks X for X’s solution. Y bases his/her solution on X’s solution, changing a few words here and there to make it look original. This plagiarism takes advantage of student X and does not evidence any meaningful learning on the part of student Y. Both X and Y are guilty of scholastic dishonesty. Please note that I make subtle changes in cases used across semesters in order to deter and detect unauthorized copying from former students.

• A student finds a source relevant to a case and copies extensively from it, without using quotation marks, indentation, or other references to acknowledge the source. This is an example of plagiarism, which is a clear instance of scholastic dishonesty.

• A student completes an ACL problem on the computer, and emails or otherwise gives the solution file to another student. This constitutes blatant copying and is a serious form of scholastic dishonesty.

• Any collaboration or breach of security on a course examination is scholastic dishonesty of the most severe variety. Cheating on an examination will generally be grounds for an “F” in the course.

When in doubt, ask me.

If you have read this far, thank you! The fact that you have read 11 pages of syllabus material shows me that you care about this class and want to succeed. History suggests that only about half the students even bother to read the syllabus, so I want to give you a small token of my appreciation for being in that half. Accordingly, I have set up a web page that will award you one extra credit point just for typing in your name, if you do so before Friday, January 18. Thanks! To get your point, go to: https://mccombs.qualtrics.com/SE/?SID=SV_73QlfWrrnhJk9iR. The remainder of this syllabus contains the class schedule and suggested homework problems.
**Course Schedule**


**IMPORTANT:** Please complete each day’s assigned reading *before class*. The readings provide necessary background for understanding classroom discussion.

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Reading Assignment</th>
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<tbody>
<tr>
<td>Jan. 15 Tue.</td>
<td>Introduction and overview</td>
<td></td>
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<tr>
<td>17 Thu.</td>
<td>The role of auditing in a market economy</td>
<td>Ch. 1</td>
</tr>
<tr>
<td>22 Tue.</td>
<td>The precursors to Sarbanes–Oxley</td>
<td>Ch. 2 + the SOX section of Ch. 3, pp. 83-87</td>
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<tr>
<td>24 Thu.</td>
<td>Regulation of auditing and the PCAOB</td>
<td>• CAQ guide</td>
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<td></td>
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<td>• Whitehouse article</td>
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<td></td>
<td></td>
<td>• Cohn article</td>
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<tr>
<td>29 Tue.</td>
<td>Auditing in a regulatory flux</td>
<td>Articles by:</td>
</tr>
<tr>
<td></td>
<td>CASE 1 (Out of GAAS) DUE TODAY</td>
<td>• Glover et al.</td>
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<tr>
<td></td>
<td></td>
<td>• Lindberg &amp; Seifert</td>
</tr>
<tr>
<td>31 Thu.</td>
<td>Auditor independence</td>
<td>Ch. 3</td>
</tr>
<tr>
<td>Feb. 5 Tue.</td>
<td>Ethics in auditing; begin internal controls</td>
<td>Ch. 5</td>
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<tr>
<td>7 Thu.</td>
<td>The integrated audit</td>
<td>Ch. 6</td>
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<tr>
<td>12 Tue.</td>
<td>Testing internal controls</td>
<td>Ch. 18, pp. 967-972 + PCAOB Report</td>
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<tr>
<td></td>
<td>CASE 2 (Permarie) DUE TODAY</td>
<td></td>
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<tr>
<td>14 Thu.</td>
<td>Internal controls: Evidence and developments</td>
<td></td>
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<tr>
<td>19 Tue.</td>
<td>EXAM 1 (in class)</td>
<td></td>
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<tr>
<td>21 Thu.</td>
<td>Audit reporting</td>
<td>Ch. 16</td>
</tr>
<tr>
<td>26 Tue.</td>
<td>Finish audit reporting; begin risk assessment</td>
<td></td>
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<tr>
<td>28 Thu.</td>
<td>Audit planning and risk assessment</td>
<td></td>
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<tr>
<td></td>
<td>CASE 3 (What to report?) DUE TODAY</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Topic</td>
<td>Reading Assignment</td>
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<tr>
<td>Mar. 5</td>
<td>Materiality</td>
<td>Ch. 18, pp. 958-963</td>
</tr>
<tr>
<td>7</td>
<td>Regulation of audit risk assessment and strategic considerations</td>
<td>Weil article</td>
</tr>
<tr>
<td>Mar. 11 – 15</td>
<td>SPRING BREAK WEEK</td>
<td>Enjoy!</td>
</tr>
<tr>
<td>Mar. 19</td>
<td>Audit sampling for control attributes</td>
<td>Ch. 8, pp. 378-397</td>
</tr>
<tr>
<td>21</td>
<td>Finish sampling + begin substantive audit evidence</td>
<td>Ch. 7, all Ch. 8, pp. 415-419 Ch. 15, pp. 817-818</td>
</tr>
<tr>
<td>26</td>
<td>Finish substantive audit evidence Start revenue cycle</td>
<td>Ch. 10</td>
</tr>
<tr>
<td>28</td>
<td>EXAM 2 (in class)</td>
<td></td>
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<tr>
<td>Apr. 2</td>
<td>Finish revenue cycle</td>
<td></td>
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<tr>
<td>4</td>
<td>Auditing the purchasing cycle + Review of ACL, time permitting</td>
<td>Ch. 11 Ch. 8, pp. 410-415</td>
</tr>
<tr>
<td>9</td>
<td>Finish purchasing cycle + Related-entity transactions</td>
<td>Ch. 14, pp. 778-783</td>
</tr>
<tr>
<td>11</td>
<td>Correcting errors and evaluating materiality CASE 5 (ACL) DUE TODAY</td>
<td>Ch. 15, pp. 804-811 Ch. 18, pp. 963-967</td>
</tr>
<tr>
<td>16</td>
<td>Going-concern issues and other special topics</td>
<td>Ch. 15, pp. 811-837</td>
</tr>
<tr>
<td>18</td>
<td>Fraud and deception</td>
<td>Ch. 9</td>
</tr>
<tr>
<td>23</td>
<td>Group presentations</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Group presentations</td>
<td></td>
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<tr>
<td>30</td>
<td>Group presentations</td>
<td></td>
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<tr>
<td>May 2</td>
<td>Group presentations</td>
<td></td>
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<tr>
<td></td>
<td>Final exams during the scheduled final exam period – see Blackboard for details</td>
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</tbody>
</table>
Homework

Homework will not be collected. However, completing and reviewing the solutions for the homework problems listed below will reinforce key concepts and improve examination performance. Examination questions will often draw from this material.

The topics and chapters listed below are in the order that we will cover them.

The contemporary auditing environment
  Ch. 2: P2-5, 2-12, 2-14, 2-18, all multiple choice, 2-37, 2-42, 2-43, 2-46.

Auditor independence and ethics
  Ch. 3: P3-7, 3-10, 3-11, 3-12, 3-15, 3-17, 3-23, all multiple choice, 3-39, 3-42, 3-43, 3-50.

Internal controls
  Ch. 5: P5-4, 5-11, 5-17, 5-20, 5-26, all multiple choice, 5-40, 5-45, 5-48, 5-51.
  Ch. 6: P6-1, 6-6, 6-7, 6-15, multiple choice 6-24 to 6-31, 6-33, 6-37.
  Ch. 18: P18-13, 18-40, 18-46.

Audit reporting
  Ch. 16: P16-1, 16-2, 16-3, 16-14, 16-18, all multiple choice, 16-39, 16-41, 16-42, 16-44.

Audit risk and materiality
  Ch. 4: P4-14, 4-15, 4-17, 4-19, all multiple choice, 4-44, 4-53.
  Ch. 18: P18-9, 18-10, multiple choice 18-23 to 18-26, 18-40, 18-41.

Audit sampling
  Ch. 8: P8-2, 8-5, 8-6, 8-25, 8-26, 8-27, 8-33, 8-36, 8-40, 8-42.

Audit evidence and transaction cycles
  Ch. 7: P7-5, 7-11, 7-13, 7-17, 7-23, all multiple choice, 7-36, 7-41, 7-42, 7-44.
  Ch. 8: P8-19, 8-23, 8-30, 8-32, 8-55.
  Ch. 10: P10-2, 10-20, 10-23, 10-25, 10-30, 10-32, all multiple choice, 10-59, 10-70, 10-72.
  Ch. 11: P11-1, 11-8, 11-10, 11-19, 11-35, all multiple choice, 11-55, 11-60, 11-72.

Correcting errors, related-entity transactions, and other special topics
  Ch. 4: P4-54 (relates to error analysis/correction and should be completed at this time).
  Ch. 18: P18-6, 18-39.
  Ch. 14: P14-10, 14-12, 14-27, 14-29, 14-40.

Fraud and deception
  Ch. 9: P9-7, 9-8, 9-10, 9-11, 9-19, 9-25, 9-33, all multiple choice, 9-45.