

Wayland Baptist University  
 ACCT 4305 Auditing  
 Tentative Schedule for Fall 1, 2021

| <u>Week</u> | <u>Chapter</u>                         | <u>Cases</u>   | <u>Due Date</u>        |
|-------------|--|--|------------------------|
| Week 1      | Chapter 1<br>Chapter 2<br>Chapter 3    | The Role of the Public Accountant in the American Economy<br>Professional Standards<br>Professional Ethics                               | 8/14/2021              |
| Week 2      | Chapter 4<br>Chapter 5<br>Chapter 6    | Legal Liability of CPAs<br>Audit Evidence and Documentation<br>Audit Planning, Understanding the Client, Assessing Risks, and Responding | 8/21/2021              |
| Week 3      | Chapter 7<br>Chapter 8<br>Chapter 9    | Internal Control<br>Consideration of Internal Control in an Information Technology Environment<br>Audit Sampling                         | 8/28/2021              |
| Week 4      |  | <b>Exam # 1</b>  | 9/4/2021               |
| Week 5      | Chapter 10<br>Chapter 11<br>Chapter 12 | Cash and Financial Investments<br>Accounts Receivable, Notes Receivable, and Revenue<br>Inventories and Cost of Goods Sold               | 9/11/2021<br>9/11/2021 |
| Week 6      | Chapter 13<br>Chapter 14<br>Chapter 15 | Property, Plant, and Equipment: Depreciation and Depletion<br>Accounts Payable and other Liabilities<br>Debit and Equity Capital         | 9/18/2021              |
| Week 7      | Chapter 16<br>Chapter 17               | Auditing Operations and Completing the Audit<br>Auditor's Reports  | 9/25/2021              |
| Week 8      |  | <b>Exam # 2</b>  | 10/2/2021              |