

Integrated Audit Practice Cases: Assignment Description and Requirements

Responsibilities of Group Members

By the end of the second week of the trimester, you will form audit teams of 4 students per team (via Moodle). Everyone has to do the cases in their teams (i.e., you do not have the option of doing the work on your own). The reason for group participation is to simulate “real world” situations. Audit work is always performed in audit teams. Your group must resolve any conflicts that may arise.

Practicing group interaction and cooperation in this class will better prepare you for the work environment. Also, different backgrounds and ideas of the group members will enhance the quality of your work. You will turn in only one paper copy of each assignment for the whole group at the beginning of class (in addition, an electronic copy will be submitted through Moodle before the class meeting that the assignment is due). Every group member will receive the same mark for each assignment (unless you do not participate in completing the assignments – see Peer Evaluation and Participation in Group Projects section on page 2).

The group case assignments will be evaluated based on the following criteria: neatness and professionalism, reasonableness of solutions, completeness of explanations, and attention to detail (e.g., dating and initialing of working papers, cross-referencing, etc.). Prepare the assignments in the same professional manner that you would for your employer. It is critical for auditors to prepare their work in a neat and organized fashion because supervisor auditors must review the work of staff auditors and working papers are used in future audits.

Integrated Audit Practice Case

The Integrated Audit Practice (IAP) Case consists of 10 assignments (we will complete 8 of these). The purpose of the case is to capture the essence of conducting an actual audit. The objectives of the case are to:

- help you understand the interrelationships among many audit decisions involved in audit planning, audit testing, and the formation of the auditor’s opinion,
- help you learn how auditors make decisions and perform audits when they are confronted with information about the entire company (where some data may be irrelevant or contradictory), and
- familiarize you with audit working papers and good working paper techniques.

The names of the group members that contributed to the preparation of the assignment must be included on a title page (and also signed above each name). Every group member must be involved in every assignment. Group members who do not participate will receive a mark of zero for the assignment. All group members should be involved in the discussion of EACH requirement for every case assignment. You will create the group’s final case answers to be turned-in for marking (you only need one case book per group). It is NOT appropriate to divide the questions/workpapers between the group members for completion. If you were to do this, each student will learn only 25% of the case. As a result, you may not be able to answer questions on the tests and video project over the cases. You may not discuss the case with other

Integrated Audit Practice Case 5th Edition Assignment 1

Katrin Zwirgmaier



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