



This course supports the assessments for Concepts in Auditing and Information Systems. The course covers 9 competencies and represents 4 competency units.

## Introduction

Imagine you have been hired by a regional accounting firm that audits a local manufacturer. You are assigned to the audit team. The lead certified public accountant (CPA) assigns you the task of doing the audit steps on accounts receivable. What is the first step you need to take? You will be prepared to take on an assignment like this as a result of developing your competence through this course.

Accounting is an information and measurement system that identifies, records, and communicates relevant, reliable, and comparable information about an organization's activities and investments. Accounting is often called the "language of business" because all organizations set up an accounting information system to communicate data to help people make better decisions. An accounting information system is really a database. For some small businesses, it could be a file cabinet and some ledger pages. For large businesses, the database could be encompassed in a large system of interrelated modules. In either case there needs to be a system of controls that work to prevent inaccuracies in any data that could affect the validity and reliability of the financial statements. The financial audit is conducted by a CPA team that does testing of the accounts to provide assurance that the financial statements accurately represent the financial well-being of the company. The CPA firm provides an opinion at the end of the audit. During your assessment preparation, you will study the opinion options that can be issued.

Watch the following welcome video for an introduction to this course:

*Note: To download this video, right-click the following link and choose "Save as...":* [download video](#).

## Competencies

This course provides guidance to help you demonstrate the following 9 competencies:

- **Competency 302.1.1: Nature and Purpose**  
The student understands the nature and purpose of information systems.
- **Competency 302.1.2: Internal Control Systems**  
The student understands the need for and uses of internal control systems.
- **Competency 302.1.3: Information System Auditing**  
The student understands information system auditing.
- **Competency 302.4.1: Public Accountants**  
The student understands the roles, responsibilities, and professional standards of the public accountant.
- **Competency 302.4.2: Code of Professional Conduct**  
The student understands the Code of Professional Conduct for public accountants.



- **Competency 302.4.3: Internal Control Structure**  
The student understands Internal Control Structure.
- **Competency 302.4.4: Auditing Financial Statements**  
The student understands how to audit financial statements.
- **Competency 302.4.5: Audit Documentation**  
The student understands what information to include in each form of audit documentation.
- **Competency 302.4.6: Assurance Services**  
The student is knowledgeable about assurance services unrelated to auditing but provided by auditors.

### **Course Instructor Assistance**

As you prepare to demonstrate competency in this subject, remember that course instructors stand ready to help you reach your educational goals. As subject matter experts, mentors enjoy and take pride in helping students become reflective learners, problem solvers, and critical thinkers. Course instructors are excited to hear from you and eager to work with you.

Successful students report that working with a course instructor is the key to their success. Course instructors are able to share tips on approaches, tools, and skills that can help you apply the content you're studying. They also provide guidance in assessment preparation strategies and troubleshoot areas of deficiency. Even if things don't work out on your first try, course instructors act as a support system to guide you through the revision process. You should expect to work with course instructors for the duration of your coursework, so you are welcome to contact them as soon as you begin. Course instructors are fully committed to your success!

## **Preparing for Success**

The information in this section is provided to detail the resources available for you to use as you complete this course.

### **Learning Resources**

The learning resources listed in this section are required to complete the activities in this course. For many resources, WGU has provided automatic access through the course. However, you may need to manually enroll in or independently acquire other resources. Read the full instructions provided to ensure that you have access to all of your resources in a timely manner.

#### **Automatically Enrolled Resources**

You will be automatically enrolled at the activity level for the following learning resources. Simply click on the links provided in the activities to access the learning materials.

#### **VitalSource E-Texts**

The following textbooks are available to you as e-texts within this course. You will be directly linked to the specific readings required within the activities that follow.

- Simkin, M.G., Rose, J.M. & Strand-Norman, C.A. (2011). *Core concepts of accounting information systems* (12th ed.). Hoboken, NJ: John Wiley and Sons. ISBN:



9781118022306

- Whittington, R., & Pany, K. (2010). *Principles of auditing and other assurance services* (17th ed.). New York: McGraw-Hill. ISBN: 0073379654

*Note: This e-text is available to you as part of your program tuition and fees, but you may purchase a hard copy at your own expense through VitalSource or a retailer of your choice. If you choose to purchase the text from a retailer, please use the ISBN listed to ensure that you receive the correct edition.*

*Directions for purchasing a printed text from VitalSource:*

1. Access the text using the course links.
2. Click on the Main Menu Icon in the upper left corner.
3. Click Print on Demand
4. If your text is available, it will be listed.
5. Click on the text and follow the prompts for purchasing the book.

For more information, review the [Print on Demand Option for VitalSource Texts: Help](#) documentation.

### **SkillSoft and Books 24x7**

You will access SkillSoft items within this course. For more information on accessing SkillSoft items, please see the "Accessing SkillSoft Learning Resources" page.

### **Other Learning Resources**

You will use the following learning resources for this course.

### **Financial Accounting Standards Boards Database**

Activities within this course will direct you to utilize the Financial Accounting Standards Board (FASB) database. Here is the log-in information for access to the [FASB Codification database](#).

Log in at the link above using the following:

- Username: AAA52071
- Password: 2ExZr8V

### **Pacing Guide**

The pacing guide suggests a weekly structure to pace your completion of learning activities. It is provided as a suggestion and does not represent a mandatory schedule. Follow the pacing guide carefully to complete the course in the suggested timeframe.

- [Pacing Guide: Concepts in Auditing and Information Systems](#)

*Note: This pacing guide does not replace the course. Please continue to refer to the course for a comprehensive list of the resources and activities.*

## **Accounting Information Systems**



The modern computerized accounting database is much like the manual system you learned about in your studies during the accounting cycle. It has a system of journals, ledger pages, and reports that make the work of the accountant easier. However, it is still important for an accountant to know the basics so the system can be set up correctly to meet the users' needs.

Accounting information systems come in various forms, ranging from clients with their database in a shoebox to very complex systems. Each of these examples, plus any systems in between, is a collection of data and processing procedures that creates needed information for its users."

## An Introduction to Accounting Information Systems

After completing the activities in this section, you will be able to answer the following questions:

- What is the difference between transaction processing systems, management information systems, and decision support systems?
- How is a flowchart used?
- How is the accounting information system documented?
- What are effective coding systems used in AIS?
- How do accounting information software packages differ?
- What are the roles of accounting information systems in e-commerce?

This topic addresses the following competencies:

- **Competency 302.1.1: Nature and Purpose**

The student understands the nature and purpose of information systems.

### Basics of Accounting Information Systems

Read the following chapters in *Core Concepts of Accounting Information Systems*:

- [chapter 1 \("Accounting Information Systems and the Accountant"\)](#)
- [chapter 2 \("Information Technology and AISs"\)](#)
- [chapter 6 \("Documenting Accounting Information Systems"\)](#)

After reading these chapters, you should understand the basics of accounting information systems, the information flow charts can provide, and how flowcharts are used to document the business processes.

### Review Chapters

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("Accounting Information Systems and the Accountant"\)](#)
- [chapter 2 \("Information Technology and AISs"\)](#)
- [chapter 6 \("Documenting Accounting Information Systems"\)](#)

## Nature and Purpose of Large-Scale Information Systems

The large scale systems studied in this section are more complex and serve many departments in a firm. This adds to the risks that data could be misused. The system administrator needs to



create a control environment that limits access for most users to certain parts of the system.

Accounting information systems come in various sizes to meet the needs different businesses. In this section, you will learn about the different systems that are available.

## Nature and Purpose of Enterprise Resource Planning Systems

After completing the activities in this section, you will be able to answer the following questions:

- How do accounting information software packages differ by business size?
- Do enterprise resource planning systems add productivity to a business enterprise?
- What are the roles of accounting information systems in e-commerce?

This topic addresses the following competencies:

- **Competency 302.1.1: Nature and Purpose**

The student understands the nature and purpose of information systems.

### Enterprise Software

Read the following chapters in *Core Concepts of Accounting Information Systems*:

- [chapter 14 \("Accounting on the Internet"\)](#)
- [chapter 15 \("Accounting and Enterprise Software"\)](#)

After reading these chapters, you should understand the use of enterprise software and the advantages it provides to a broad range of businesses.

### Review Chapters

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 14 \("Accounting on the Internet"\)](#)
- [chapter 15 \("Accounting and Enterprise Software"\)](#)

## Internal Control for Information Systems

In your study for this section, you will learn about the protections that should be in place in a business to protect its information system. It is imperative that a company has controls in the system to help ensure data validity. The effectiveness of the company would certainly be affected if the underlying information was seriously compromised.

Internal controls are necessary to provide protection for company assets. This study focuses on accounting information systems. You will also cover internal controls in the auditing section of this course.

### Information System Internal Controls

After completing the activities in this section, you will be able to answer the following questions:

- How could unethical behavior related to the use of information systems impact a business?



- How can a business secure its electronic financial data?
- What are some vulnerabilities and threats in information systems?
- How would input controls, processing controls, and output controls be used?
- What are parts of an information security system?
- How do disaster risk management practices benefit a company?

This topic addresses the following competencies:

- **Competency 302.1.2: Internal Control Systems**

The student understands the need for and uses of internal control systems.

### **Irregularities**

Read the following chapter in *Core Concepts of Accounting Information Systems*:

- [chapter 11 \("Computer Crime, Ethics, and Privacy"\)](#)

After reading this chapter, you should understand irregularities that have or could occur and how a company can protect itself from these issues.

### **Review Chapter 11**

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 11 \("Computer Crime, Ethics, and Privacy"\)](#)

### **Internal Control Systems**

Read the following chapter in *Core Concepts of Accounting Information Systems*:

- [chapter 9 \("Introduction to Internal Control Systems"\)](#)

After reading this chapter, you should understand security and control issues at the technology level and what a company can do to protect sensitive data.

### **Review Chapter 9**

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 9 \("Introduction to Internal Control Systems"\)](#)

### **Computer Controls**

Read the following chapter in *Core Concepts of Accounting Information Systems*:

- [chapter 10 \("Computer Controls for Organizations and Accounting Information Systems"\)](#)

After reading this chapter, you should understand security and control issues at the technology level and what a company can do to protect sensitive data.

### **Review Chapter 10**



Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 10 \("Computer Controls for Organizations and Accounting Information Systems"\)](#)

## Information System Auditing

You will study various aspects of integrated accounting software and enterprise systems in some detail. Once you understand the software relationships, you will discover some of the important auditing activities associated with computerized accounting information systems.

How do accounting and enterprise resource planning systems integrate to help create an internal control system that will provide the security needed for company resources? To audit information technology, the auditor must assess risk, use test data, and audit using data with known outcomes.

## Information Technology Auditing

After completing the activities in this section, you will be able to answer the following questions:

- What are the techniques used for analyzing internal control systems?
- How do internal auditing and external auditing of information systems differ?
- What are information system audits?
- What potential risks must be evaluated during an information system audit?
- What control procedures should be used to minimize risks in an information system?

This topic addresses the following competencies:

- **Competency 302.1.3: Information System Auditing**  
The student understands information system auditing.

## Developing Accounting Information Systems

Read the following chapter in *Core Concepts of Accounting Information Systems*:

- [chapter 13 \("Developing and Implementing Effective Accounting Information Systems"\)](#)

After reading this chapter, you should understand how internal controls are used to provide protection for a company's information system.

## Review Chapter 13

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 13 \("Developing and Implementing Effective Accounting Information Systems"\)](#)

## SkillSoft Resources for Chapter 13

Review the following SkillSoft lessons:

- [Internal Auditing](#)





- [Auditing for Internal Control and Risk Assessment](#)
- [External Auditing](#)

### Information Technology Auditing

Read the following chapter in *Core Concepts of Accounting Information System*:

- [chapter 12 \("Information Technology Auditing"\)](#)

After reading this chapter, you should understand the audit steps necessary to ascertain that the protections provided for the accounting information system are working.

### Review Chapter 12

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 12 \("Information Technology Auditing"\)](#)

### SkillSoft Resources for Chapter 14

Review the following SkillSoft lesson:

- [Banking Industry Overview: Version 4](#)

## Auditor Roles, Responsibilities, and Professional Standards

In the audit process, the CPA firm conducts a series of tests on the financial statements to provide sufficient evidence that the amount reported for each account is fairly represented.

Publicly traded corporations are required to have an independent audit of their financial statements. Why? As you study, you will discover the reasons for conducting an audit and the procedures used during an audit.

### What Is an Audit and How Is It Used?

After completing the activities in this section, you will be able to answer the following questions:

- Why is a financial statement audit required?
- What are the auditor's responsibilities in performing an audit engagement?
- How are generally accepted auditing standards used?
- What analytical procedures are used during an audit?

This topic addresses the following competencies:

- **Competency 302.4.1: Public Accountants**

The student understands the roles, responsibilities, and professional standards of the public accountant.

### Audit





Read in the following chapters in *Principles of Auditing and Other Assurance Services*:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 2 \("Professional Standards"\)](#)
- [chapter 5 \("Audit Evidence and Documentation"\)](#)

After reading these chapters, you should understand why an audit is required, what the auditor does during the audit, and what standards are used to guide the auditor's actions when performing the independent audit.

### Review Chapters

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 2 \("Professional Standards"\)](#)
- [chapter 5 \("Audit Evidence and Documentation"\)](#)

### SkillSoft Resources

Review the following SkillSoft lesson:

- [Introduction to Auditing](#)

### Interactive Quizzes

Take the interactive quizzes at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 2 \("Professional Standards"\)](#)
- [chapter 5 \("Audit Evidence and Documentation"\)](#)

Review any items you answered incorrectly.

## Planning the Audit and Assessing Risk

There are various levels of risk an auditor must assess when undertaking an audit. You will study these risk types and determine the impact they would have on audit results.

Publicly-traded corporations are required to have an independent audit of their financial statements. In this segment, you will study audit engagements and risks.

### Audit Planning and Risk Assessment

After completing the activities in this section, you will be able to answer the following questions:

- How is an audit engagement planned?
- What are some types of accounting engagements?
- What is included in an audit engagement letter?
- What is the relationship between audit risk and materiality?
- What risks are present that affect the procedures to be used during an audit?



This topic addresses the following competencies:

- **Competency 302.4.1: Public Accountants**

The student understands the roles, responsibilities, and professional standards of the public accountant.

### **The Audit Process**

Read the following chapters in *Principles of Auditing and Other Assurance Services*:

- [chapter 6 \("Audit Planning, Understanding the Client, Assessing Risks, and Responding"\)](#)
- [chapter 7 \("Internal Control"\)](#)
- [chapter 19 \("Additional Assurance Services: Historical Financial Information"\)](#)

After reading these chapters, you should understand the audit engagement letter, the audit planning process, and the risks in the audit process that the auditor must consider.

### **Review**

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 6 \("Audit Planning, Understanding the Client, Assessing Risks, and Responding"\)](#)
- [chapter 7 \("Internal Control"\)](#)
- [chapter 19 \("Additional Assurance Services: Historical Financial Information"\)](#)

### **Interactive Quizzes**

Take the interactive quizzes at the [textbook companion website](#) for the following chapters:

- [chapter 6 \("Audit Planning, Understanding the Client, Assessing Risks, and Responding"\)](#)
- [chapter 7 \("Internal Control"\)](#)
- [chapter 19 \("Additional Assurance Services: Historical Financial Information"\)](#)

Review any items you answered incorrectly.

## **Code of Professional Conduct**

Everyone has different views on ethics. Your views might differ somewhat from the view of the person working with you, thus creating the possibility of conflict. The auditing standards and related guidelines set forth very specific prohibitions, designed to remove any doubts about the expected ethics in a situation.

Auditors perform an audit based on the generally accepted auditing standards. Independence from the client is required. In this section, you will discover some other standards for independence and the impact the Sarbanes-Oxley Act has on corporate reporting.

## **Ethics and Independence Requirements**



After completing the activities in this section, you will be able to answer the following questions:

- How do the ethical standards set by the American Institute of Certified Public Accountants (AICPA), Securities Exchange Commission (SEC), and Government Accounting Office (GAO) differ?
- How do rules of independence impact the CPA and the client?
- What is prohibited by the code of professional conduct?
- How did the Sarbanes-Oxley Act change the audit process?

This topic addresses the following competencies:

- **Competency 302.4.2: Code of Professional Conduct**

The student understands the Code of Professional Conduct for public accountants.

### **Independence Rules**

Read the following chapters in *Principles of Auditing and Other Assurance Services*:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 3 \("Professional Ethics"\)](#)

After reading these chapters, you should understand independence rules. Graduates hired to perform audits will be required to maintain these guidelines.

### **Review**

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 3 \("Professional Ethics"\)](#)

### **SkillSoft Resources**

Review the following SkillSoft lesson:

- [Banking Industry Overview: Version 4](#)

### **Interactive Quizzes**

Take the interactive quizzes at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 3 \("Professional Ethics"\)](#)

## **Internal Control Structure**

The internal controls used in a company are procedures used to protect the company from improper use of company resources.

Auditors begin audit testing with an assessment of the company's internal control. If the internal



control tests prove that the controls provide the desired protections, the auditor will perform less stringent testing.

## Internal Controls

After completing the activities in this section, you will be able to answer the following questions:

- What elements should be included in an internal control structure?
- How would an auditor test the relationship between control risk and the internal control structure?

This topic addresses the following competencies:

- **Competency 302.4.3: Internal Control Structure**  
The student understands Internal Control Structure.

## Internal Control Systems

Read the following chapter in *Principles of Auditing and Other Assurance Services*:

- [chapter 7 \("Internal Control"\)](#)

After reading this chapter, you should understand how an internal control system is established and whether the established system will be effective.

### Review

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 7 \("Internal Control"\)](#)

### Interactive Quizzes

Take the interactive quizzes at the [textbook companion website](#) for the following chapters:

- [chapter 7 \("Internal Control"\)](#)

Review any items you answered incorrectly.

## Auditing Financial Statements

Audit tests are conducted on two levels. Compliance testing is used by the auditor to ascertain if the internal control structure is working correctly. Substantive testing is more exhaustive and is used to varying degrees, depending on the compliance testing results. Risk is also assessed. Testing levels are also impacted by the risk assessment.

The audit is conducted on individual accounts and based on sampling techniques. Auditors consider whether a deviation from the reported financial statement amount is significant enough to cause a user to make incorrect assumptions about the company's financial statements. The management representation letter is used to ensure that management takes responsibility for the financial statements.



## Audit Considerations

After completing the activities in this section, you will be able to answer the following questions:

- What is materiality?
- What audit sampling is used by the auditor?
- What is evidential matter?
- How is evidential matter used?
- What should a CPA include in a standard management representation letter?
- What information should the entity's internal control structure report include?

This topic addresses the following competencies:

- **Competency 302.4.4: Auditing Financial Statements**  
The student understands how to audit financial statements.

### Auditor and the Client

Read or review the following chapters in *Principles of Auditing and Other Assurance Services*:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 5 \("Audit Evidence and Documentation"\)](#)
- [chapter 9 \("Audit Sampling"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)

After the review and reading of these chapters, you should understand the auditor's interaction with the client prior to the audit and the steps in the audit process.

### Review

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 5 \("Audit Evidence and Documentation"\)](#)
- [chapter 9 \("Audit Sampling"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)

### Attributes Sampling

Read problem 9-53 in [chapter 9 \("Audit Sampling"\)](#) of *Principles of Auditing and Other Assurance Services*.

In a one paragraph reflection, identify one incorrect assumption, statement, or inappropriate application of attributes sampling in Baker's procedures.

### Interactive Quizzes

Take the interactive quizzes at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)



- [chapter 5 \("Audit Evidence and Documentation"\)](#)
- [chapter 9 \("Audit Sampling"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)

Review any items you answered incorrectly.

## Audit Documentation

The auditor issues an opinion after completing the audit. The opinion expressed will be one of four different options. During this section's study, be sure to identify the differences in the opinions available and consider the impact of each opinion on the company.

Many documents are included in the audit process and maintained in the audit working papers file when completed. In this section, you will study some decision support documentation and then the final audit report that becomes part of the company's annual report.

## Audit Report

After completing the activities in this section, you will be able to answer the following questions:

- What information is included in the standard audit report?
- What information is included in an audit exit interview?
- What can the CPA learn from the attorney representation letter?

This topic addresses the following competencies:

- **Competency 302.4.5: Audit Documentation**

The student understands what information to include in each form of audit documentation.

## Opinion Documentation

Read or review the following chapters in *Principles of Auditing and Other Assurance Services*:

- [chapter 5 \("Audit Evidence and Documentation"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)
- [chapter 7 \("Internal Control"\)](#)
- [chapter 17 \("Auditors' Reports"\)](#)

After the review and reading of these chapters, you should understand accounting opinions, the attorney representation letter, and other documentation used to support the expressed opinion.

## Review

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:

- [chapter 5 \("Audit Evidence and Documentation"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)
- [chapter 7 \("Internal Control"\)](#)
- [chapter 17 \("Auditors' Reports"\)](#)



## Interactive Quizzes

Take the interactive quizzes at the [textbook companion website](#) for the following chapters:

- [chapter 5 \("Audit Evidence and Documentation"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)
- [chapter 7 \("Internal Control"\)](#)
- [chapter 17 \("Auditors' Reports"\)](#)

Review any items you answered incorrectly.

## Assurance Services

In this section, you will study some other services that accounting firms offer. Only CPA firms can complete an audit, but other accounting firms can do compilations, reviews, and management advising.

CPA firms are asked to provide a variety of different services. In this section, you will discover some of these other services, including compilations, reviews, and the services needed by other types of entities.

### Services Other Than the Audit

After completing the activities in this section, you will be able to answer the following questions:

- What other services can CPA firms provide?
- What is an attestation engagement?
- How do governmental auditing standards and financial auditing standards differ?
- Do governmental regulations have an effect on financial statement audits?

This topic addresses the following competencies:

- **Competency 302.4.6: Assurance Services**

The student is knowledgeable about assurance services unrelated to auditing but provided by auditors.

### Other Accounting Services

Read or review the following chapters in *Principles of Auditing and Other Assurance Services*:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)
- [chapter 21 \("Internal, Operational, and Compliance Auditing"\)](#)

After the review and reading of these chapters, you should understand the other services offered by accounting firms.

### Review

Review the PowerPoint slides at the [textbook companion website](#) for the following chapters:





- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)
- [chapter 21 \("Internal, Operational, and Compliance Auditing"\)](#)

### **Interactive Quizzes**

Take the interactive quizzes at the [textbook companion website](#) for the following chapters:

- [chapter 1 \("The Role of the Public Accountant in the American Economy"\)](#)
- [chapter 16 \("Auditing Operations and Completing the Audit"\)](#)
- [chapter 21 \("Internal, Operational, and Compliance Auditing"\)](#)

Review any items you answered incorrectly.

## **Final Steps**

Congratulations on completing the activities in this course! This course has prepared you to complete the assessments associated with this course. If you have not already been directed to complete the assessments, schedule and complete your assessments now.