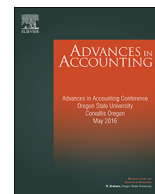




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Analyzing pedagogical approaches used in second auditing courses

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ABSTRACT

To help professors develop, design and improve second auditing classes, we surveyed members of the American Accounting Association's Auditing Section to identify programs that offer second auditing courses, the textbooks used for such courses, and the learning activities used. Total and second auditing course only respondents ($n = 252$ and $n = 80$, respectively) identified university, program, and auditing course demographics, while second auditing course respondents identified the classroom activities that extend the second auditing course beyond the basics found in textbooks. Results reveal the textbooks used for first and second auditing courses, learning objectives, website resources, manual and computerized cases, group projects, software programs, video presentations, supplementary materials, and an analysis of national syllabi. These results, drawn from a diverse group of institutions, can serve as a resource to help professors develop and improve the content for a second auditing course.

1. Introduction and background

While introductory auditing courses generally cover similar topics, we see much diversity in the content of second (usually advanced) auditing courses. Little recent research exists on this topic. Given a rapidly changing business environment due to a proliferation of regulations and increased use of information technology, an updated study on what is and should be covered in second auditing courses can help faculty members develop and improve second auditing courses.

To improve students' long-term career prospects, Lawson et al.'s (2014) educational framework develops competencies, not courses, to encompass broadly all accounting disciplines such as financial, management, taxation, information systems and assurance. The competencies are based upon The Pathways Commission Framework (2012) and include foundational, broad management, and accounting competencies. Ultimately, developing accounting competencies (e.g. external reporting and professional ethics) should consider both foundational competencies (communication, quantitative, analytical thinking/problem solving, interpersonal, and technological) and broad management competencies (leadership; ethics/social responsibility; process management and improvement; governance, risk and compliance; plus others).

Key business failures led to the passage of the Sarbanes-Oxley Act (SOX) in 2002 that greatly impacted the auditing profession. The post-

SOX auditing environment demands auditors to better grasp risk assessment, including fraud risk assessment. Students must grasp, document, and link internal controls to draw conclusions related to assertions, audit evidence, and fraud risk assessment. Teaching these skills will impact the content of both the first and second auditing courses, plus change the core business and accounting curriculum (Arens & Elder, 2006).

Various sources have detailed the need for a second auditing class (Frakes, 1987); found that students at larger programs typically take second auditing classes (Groomer & Heintz, 1994); discussed the evolution of auditing class topics (AAA Auditing Section Education Committee, 2003; Rezaee, Crumbley, & Elmore, 2004); showed the correlation between textbooks used and topics covered in a class (Blouch, Michenzi, & Ulrich, 2009); and offered CPA firms insights on important auditing topics (Blouch, Ulrich, & Michenzi, 2015). Since the AAA Auditing Section Education Committee (2003) report, little research has examined materials from second auditing courses (e.g., texts, topics, cases, and readings) beyond current course topics as compared to those reported in prior surveys. Most prior studies were published pre-SOX. Also, as the profession matures, we believe that audit firms will demand their newly hired professional skills to amass more skills, thus making more universities more likely offering second auditing classes. While CPA Exam education requirements vary by state, most states require 150 credit hours for licensure¹ and covering all CPA Exam

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potentially testable audit topics in one course has proven to be difficult.²

The present study surveys public and private university faculty at a wide array of large and small programs, regarding the content of auditing courses, focusing on the second course. We provide specific information and techniques regarding second auditing course professors' websites visited, standards covered, supplemental activities, group projects, and software activities. We also detail the top-four activities professors believe make their courses unique, which should provide ideas and detailed guidance for faculty developing or improving second auditing courses. Such courses should provide the skills that future employers demand.

1.1. Auditing course analysis studies

1.1.1. Prior AAA-sponsored studies

While several prior studies have examined important issues in auditing curricula (see Table 1), little research has focused on the design of second auditing courses. Frakes (1987), in an AAA Auditing Section-commissioned study, reported findings of a survey about undergraduate auditing courses. Finding course content to be textbook dependent, he suggests that the AAA's Auditing Section help faculty design curricula, develop relevant teaching materials, and disseminate technology and continuing education. Open-ended responses to questions on how to improve students' undergraduate education elicited strong support for a second auditing course, which relatively few schools offered at that time. We address specifically second auditing course curricula, teaching materials, and technology used.

G and H (1994) followed up on Frakes' (1987) study, sampling 196 Hasselback Directory-listed schools from accounting departments with at least five assistant professors. Responses included 45, 34, and 19 programs that offered one, two, and more than two auditing courses, respectively. Compared to Frakes' (1987) study, G and H (1994) found that students at larger, public, AACSB-accredited programs take more than one auditing course more often than those at smaller, private, non-AACSB-accredited programs. G and H (1994) listed the time spent covering general topics (e.g., systems auditing and compilation and review), grading criteria, textbooks and readings used, but they provided little input on techniques (e.g., specific journal articles or cases) in developing a second auditing course.

A 2000–2001 AAA Auditing Section Education Committee (2003) survey of its members identified key topics and compared them to Frakes' (1987) and G and H's (1994) prior auditing course surveys. Deriving data from 262 U.S. and worldwide auditing and assurance courses, they found major differences in content (e.g., expanded coverage of fraud, information technology, and assurance services) and pedagogy (e.g., increased use of team projects, student presentations, cases, and Internet tasks) in first and second auditing courses. They discussed these post-1980s changes in the context of events that significantly impacted auditing education and practice and listed topics from first auditing course syllabi, textbooks used, and learning activities.

More recently, the Pathways Commission on Higher Education (2012) report recommends, "integration of accounting research, education, and practice for students, accounting practitioners, and educators." Such initiatives included integrating: (1) professionally oriented faculty more fully into significant aspects of accounting education, programs, and research; and (2) accounting research into accounting courses and programs. Ideally, learning should consider diverse student bodies amassing technological and global trends.

1.1.2. Studies assessing the impact of SOX on auditing curricula

Similar to Frakes (1987), Blouch et al. (2009) used 71 responses from auditing faculty at AACSB-accredited institutions to find that undergraduate auditing course content depends highly upon the topics covered in the textbook used. Of the 63 examined auditing topics, nine related specifically to SOX. They later (2014) surveyed auditing faculty on the relative importance of these 63 auditing topics while focusing on changes to the curriculum due to SOX. Findings indicated adequate SOX coverage in risk assessment, forensic accounting skills, documenting and linking controls to assertions and audit evidence, and grasping corporate governance and specific PCAOB requirements.

In light of their 2014 results, and to help auditing faculty and textbook authors update their syllabi, Blouch et al. (2015) surveyed 413 practicing CPA offices to assess the relative importance of 63 auditing topics in 14 general areas that should help students succeed as professional accountants. Examining six major auditing textbooks, they added nine topics to their 2009 paper. Blouch et al. (2015) compared new curricular changes based upon course content in light of the passage of SOX. Little change occurred in their 14 general auditing categories. However, they found that, post-SOX, there was significantly more coverage on materiality, reporting on internal controls, defining audit risk and business failure, assessing business risk, and analyzing statistical results and the resulting effects on audit procedures. They also saw significantly less coverage on compilation and review services, reports, internal control reportable differences, and generally accepted governmental auditing standards. These changes likely arose in part to a greater focus on audit procedures for larger audit firms (because over time smaller firms have tended to perform fewer audits).

2. Research instrument

2.1. Research design

We developed our survey instrument (shown in the Appendix) after reviewing the above literature, syllabi for 20 nationwide auditing or advanced auditing courses, and pre-testing the instrument by obtaining input from 16 auditing faculty members. Survey contents include: types of programs that offer auditing courses (e.g., undergraduate or graduate); auditing textbook(s) used for each course; learning activities (e.g., website and software use) used in each course; up to four instructor-designed, self-reported activities to enhance the class (i.e., go beyond the text); and demographic information (e.g., program size plus the respondent's educational and certification background).

While survey responses were confidential, respondents could request summarized results and submit copies of their syllabi. To obtain our responses, we justified our survey to the AAA Auditing Section's Executive Committee, which agreed to distribute it and our cover letter to all section members, and to distribute a second request about three months later. We obtained data from 252 respondents to a survey link emailed to 1563³ section members (16.1% response rate). To maximize responses, respondents could omit questions, resulting in varying response rates to each question.⁴ We also asked those not teaching a second auditing course to jump to the end of the survey after completing some demographic information.

3. Results and discussion

3.1. Demographic data

Per Table 2, most respondents teaching both the second (72 of 80 respondents = 90%) and all auditing courses (145 of 167 = 86.8%)

² <http://www.aicpa.org/BecomeACPA/CPAExam/ExaminationContent/ContentAndSkills/DownloadableDocuments/CSOs-SSOs-Effective-Jan-2017.pdf>.

³ The AAA Auditing Section contained about 19% of international members at the time of our mailing.

⁴ The number of responses for each question appears in each table or panel.

Table 1
Summary of prior, major studies examining the content of auditing curricula.

Study authors and publication dates	Sampled group	Results
Engle and Elam (1985)	249 accounting programs per Haselback's <i>Directory</i> (39% response rate)	Respondents ranked 36 topics found in 10 auditing texts and other areas (e.g., statistical techniques), basing importance primarily time spent covering such topics. Results show the need for textbooks to expand their coverage, and major differences arise in how accredited and non-accredited programs cover key auditing topics.
Frakes (1987)	233 accounting department heads (49.6% response rate)	The AAA Auditing Section Education Committee-should help faculty design curricula, develop effective teaching materials, distribute technology and help faculty design the content of undergraduate auditing courses.
Groomer and Heintz (1994)	196 accounting department heads of U.S. and Canadian schools (57.3% response rate)	The AAA Auditing Section Education Committee-commissioned study analyzed the content of both undergraduate and graduate auditing courses. Often offered at larger programs, much variance of the content and grading criteria of advanced courses arose.
Bryan and Smith (1997)	223 auditing professors per Haselback's <i>Directory</i> (30.3% response rate)	Respondents ranked 31 topics based upon six auditing textbooks, finding much agreement across many demographics (e.g., rank).
2000–2001 AAA Auditing Section Education Committee (2003)	141 AAA Auditing professors' email responses from about 1600 Section members (8.8% response rate), plus 262 auditing syllabi derived from the respondents or the Internet	Auditing faculty often update their teaching materials to cover such emerging areas and pedagogies as fraud detection, team projects, case studies and the Internet. Advanced auditing courses often focus on such topics beyond undergraduate courses, such as different types of assurance services, best management practices, auditing, audit research and international auditing issues
Arens and Elder (2006)	N/A, the authors used no survey techniques	Examine suggested changes in auditing curricula in the post-SOX era, first auditing courses should improve (1) students' business, fraud and audit risk assessment skills; (2) Section 404 tests of internal controls, and (3) grasping changes in assessing corporate governance. Doctoral programs should train additional faculty to teach advanced auditing courses, systems courses should form prerequisites for the first auditing courses
Armitage (2008)	217 and 311 respective responses from 1002 (2000) and 1552 (2005) worldwide professors from Hasselback's <i>Directory</i> (21.7% and 20% response rates)	Growing 2000 to 2005 emphasis for such first audit course topics as internal control and fraud awareness, while assurance services and information systems auditing saw the largest declines
Frecka and Reckers (2010)	518 volunteers from five large CPA firms who earned accounting graduate degrees, making non-responses inapplicable	Respondents generally derived net benefits regarding the costs of such programs. They ranked Advanced Auditing as the second most important accounting topic (after researching financial accounting authoritative standards) and the third topic needing additional classroom emphasis (after researching financial accounting authoritative standards and risk analysis and assessing internal controls)
Current Study (2016)	252 members of the AAA Audit Section (16.1% response rate)	Examine content and pedagogical tools for first and second auditing courses; identify activities that extend courses beyond the textbook basics; and discuss methods to improve second auditing courses

have earned PhDs. While 68.3%, of all respondents have taught auditing for over four years, 81.2% of second-auditing course faculty did so; 91% and 94.5% of respective total and second auditing course faculty have earned CPA certificates; and at least 11% of both second and all auditing instructors have earned CFE, CMA, CIA, CGMA or other certifications. (Respondents could indicate multiple professional designations.) Thus, second auditing faculty has earned at least the same professional and academic credentials as their first course counterparts.

Table 3 shows the range of respondents' university affiliation, with apparently little demographic differences between those teaching all and second auditing courses. First, 72.2% and 80% of respective all and second auditing course faculty taught at public higher learning institutions. Between 72.9% and 93.4% of all respondents' programs and between 77.5% and 93.8% of those teaching second auditing courses offer bachelor's, MBA, and MSA degrees, plus 44.2% and 43.8% of respective total and second auditing course faculty teach at doctoral-granting accounting programs. Respondents came from a wide array of program sizes, between 17.2% and 13.6% of total and second auditing course faculty teach at universities with fewer than 5000 students and 30.3% and 27.3% teach at universities with over 25,000 students; 24% - 19.4% teach at business schools with under 1000 students and 45% of

both types of faculty teach at business schools with over 2999 students. Compared to G and H's (1994) 6%, our survey includes smaller universities; 17.2% and 13.6% of respective total and second auditing course respondents had fewer than 5000 students. Thus, we offer a more balanced approach by analyzing responses from both large and small, plus public and private, institutions.

Regarding auditing courses' demographics, Table 4 shows 40.3% and 67.3% of surveyed universities offer at least one first undergraduate and graduate course, respectively. A much larger percentage of programs (88.9%, and 79.8%) annually offer second undergraduate and second graduate auditing courses, respectively. Second auditing course respondents yielded similar results.

3.2. General content of auditing courses

Table 5 summarizes the textbooks used in first and second auditing courses. Many auditing professors use Arens et al. 2014, Messier et al. 2014, Louwers et al. 2013, and Whittington and Pany 2016 in both auditing courses. But, respective total and second auditing course respondents indicated 45% and 30% of second auditing courses use no auditing textbook (only 3% and 0.6% of first auditing courses do not

Table 2
Respondent demographics.

	Total respondents		Second auditing course respondents	
	n	%	n	%
Highest degree earned				
BA/BS	4	2.4%	0	0.0%
MA/MAcc/MBA	18	10.8%	8	10.0%
Ph.D./DBA	145	86.8%	72	90.0%
	167	100%	80	100.0%
Years teaching auditing				
0–4	32	31.7%	15	18.8%
5–9	17	16.8%	11	13.8%
10–14	12	11.9%	15	18.8%
15–19	14	13.9%	10	12.5%
20–24	8	7.9%	10	12.5%
> 25	18	17.8%	19	23.8%
	101	100%	80	100.0%
Certifications held (n = 155 and 73, respectively) ^a				
CPA	141	91.0%	69	94.5%
CFE	21	13.5%	10	13.7%
CMA	17	11.0%	10	13.7%
CIA	21	13.5%	12	16.4%
CGMA	19	12.3%	11	15.1%
Other (CGFM, CGAP, CISA, Attorney, CFSa, ACCA, CBM, CCS, CFC, CA, CFF, ABV, CFF)	21	13.5%	8	11.0%

^a Individuals hold multiple designations.

use textbooks), and 22.5% and 15.8% use other resources. As we will show, this data suggests that second auditing course professors focus more on applying auditing topics (e.g., case studies and research) rather than lecturing on them; second auditing courses typically cover auditing topics in more depth than first auditing courses.

The respondents noted general materials used in both first and second auditing courses (e.g., Kerr et al.; Knapp, Thibodeau and Valley Publishing Audit Case books or Practice Sets; Gleim CPA Review; and journal articles). They also named specialized textbooks such as Albrecht et al. (fraud course), Smieliauskas and Bewley (international auditing course), and Reding et al. (internal auditing course).

3.3. Detailed content of auditing courses

We asked respondents who teach only the first auditing course (n = 76, 48.7%) to jump to the end of the survey, leaving 80 respondents (51.3%) who teach the second auditing course. Similar to the first five tables, to maximize response rates, we allowed respondents to skip questions, deriving various response rates for each. Table 6 lists the extent, on a five-point scale (where 1 = not at all and 5 = to a large extent) of advanced auditing coverage of 12 Learning Activities and Supplemental materials that we found in our pre-testing stage. Table 7 details these activities. Results indicate that these activities and materials include primarily “standard” auditing pedagogical tools such as: case studies (mean of 3.91), lectures and discussion (mean of 3.66), group projects (mean of 3.28), student presentations (mean of 2.89), browsing assigned websites (mean of 2.85), and exercises and problem sets (mean of 2.76). While these high-ranking activities may not be unique from the activities used in many first auditing classes, they can certainly add value and prepare students for their future careers. Case studies provide insight on real world auditing problems and how to solve them; employers often view case study use favorably (Kavanagh & Drennan, 2008) and case studies can enhance students’ interpersonal

Table 3
University demographics.

	Total respondents		Second auditing course respondents	
	n	%	n	%
Type of university (n = 176 and 75, respectively)				
Private	49	27.8%	15	20%
Public	127	72.2%	60	80%
	176	100.0%	75	100%
Business degrees offered (n = 181 and 80, respectively)				
Bachelor’s	169	93.4%	75	93.8%
MBA	143	79.0%	65	81.3%
MS in accountancy	132	72.9%	62	77.5%
MST	27	14.9%	8	10.0%
Ph.D./DBA	80	44.2%	35	43.8%
Accreditation (n = 170 and 77, respectively)				
Undergraduate	114	67.1%	55	71.4%
MBA	93	54.7%	42	54.5%
Accounting accreditation	99	58.2%	48	62.3%
Business school accreditation	155	91.2%	70	90.9%
Other (IACBE, None, DBA, EQUIS, ACBSP)	6	3.5%	2	2.6%
Total university students (n = 99 and 66, respectively)				
0–4999	17	17.2%	9	13.6%
5000–9999	17	17.2%	11	16.7%
10,000–14,999	9	9.1%	8	12.1%
15,000–19,999	16	16.2%	12	18.2%
20,000–24,999	10	10.1%	8	12.1%
> 25,000	30	30.3%	18	27.3%
	99	100.0%	66	100.0%
Total school of business undergraduate students (n = 100 and 62, respectively)				
0–499	8	8.0%	7	11.3%
500–999	16	16.0%	5	8.1%
1000–1499	11	11.0%	7	11.3%
1500–1999	10	10.0%	7	11.3%
2000–2499	6	6.0%	6	9.7%
2500–2999	4	4.0%	2	3.2%
3000–3499	12	12.0%	9	14.5%
> 3500	33	33.0%	19	30.6%
	100	100.0%	62	100.0%

skills while strengthening their problem solving techniques (Williams, 1993); lectures keep students current on auditing issues and concepts; group projects prepare students to work in teams (as auditors do); presentations allow students to gain confidence and practice presenting information to different interest groups; browsing assigned websites can familiarize students with various rulemaking bodies, so students learn how to research auditing rules and regulations; and exercises/problem sets allow students to immediately apply learned material.

The next set of topics, which generally garnered lower scores, include term papers and research sets (mean of 2.42), audit software activities such as ACL and IDEA (mean of 2.36), and guest speakers (mean of 2.10). Learning how to use one specific software application often results in a familiarity with how to use other applications. Quality guest speakers are often hard to arrange due to time constraints of both the class and the speaker. While these activities received lower scores, we believe that they are valuable in designing a second auditing course, as they help students apply and expand the knowledge they learned from their first auditing courses.

External video presentations (mean of 1.70), personal web design business projects (mean of 1.15), and other activities (mean of 1.78)

Table 4
Auditing course demographics.

Number of full-time and part-time faculty teaching auditing								
Number of faculty	Total respondents (n = 101 and 133, respectively)				Second auditing course respondents (n = 79 and 57, respectively)			
	Full-time	%	Part-time	%	Full-time	%	Part-time	%
0	1	1.0%	79	59.4%	1	1.3%	32	56.1%
1	39	38.6%	33	24.8%	28	35.4%	14	24.6%
2	33	32.7%	10	7.5%	25	31.6%	3	5.3%
3	20	19.8%	7	5.3%	16	20.3%	5	8.8%
4	3	3.0%	1	0.8%	4	5.1%	1	1.8%
5 or greater	5	5.0%	3	2.3%	5	6.3%	2	3.5%
	101	100.0%	133	100.0%	79	100.0%	57	100.0%
Number of sections offered annually								
Sections	Total respondents (n = 144)				Second auditing course respondents (n = 77)			
	First auditing course undergrad	First auditing course graduate	Second auditing course undergrad	Second auditing course graduate	First auditing course undergrad	First auditing course graduate	Second auditing course undergrad	Second auditing course graduate
0–1	58 (40.3%)	97 (67.3%)	128 (88.9%)	115 (79.8%)	14 (18.2%)	54 (70.1%)	67 (87.0%)	60 (77.9%)
2–3	35 (24.3%)	39 (27.1%)	12 (8.3%)	24 (16.7%)	25 (32.5%)	19 (24.7%)	7 (9.1%)	12 (15.6%)
4–5	28 (19.4%)	6 (4.2%)	3 (2.1%)	4 (2.8%)	17 (22.1%)	1 (1.3%)	3 (3.9%)	4 (5.2%)
6–7	18 (12.5%)	1 (0.7%)	1 (0.7%)	0 (0.0%)	17 (22.1%)	1 (1.3%)	0 (0.0%)	0 (0.0%)
8 or greater	5 (3.5%)	1 (0.7%)	0 (0.0%)	1 (0.7%)	4 (5.2%)	2 (2.6%)	0 (0.0%)	1 (1.3%)
	144/(100.0%)	144/(100.0%)	144/(100.0%)	144/(100.0%)	77 (100.0%)	77/(100.0%)	77 (100.0%)	77 (100.0%)
Second auditing course is offered to:								
	Total respondents (n = 191)		Second auditing course respondents (n = 80)					
	n	%	n	%				
Undergraduate students only	28	14.7%	9	11.3%				
Graduate students only	88	46.1%	51	63.7%				
Both undergraduate and graduate students	34	17.8%	20	25.0%				
Second auditing course not offered	41	21.5%	0	0.0%				
	191	100.0%	80	100.0%				

also received support. The fact that “other activities” had such a low mean implies that our survey captures the bulk of activities used.

When examining if the means differ significantly from a neutral value of 3, we find case studies ($t = 7.16, p < .0000$) and lectures and discussion ($t = 5.42, p < .000$) are positively significantly different, indicating much use across many courses and professors. Six items (guest speakers, personal web business projects, software activities, term papers, external videos, and other activities) are negatively significantly different from the neutral value of 3 (i.e., means well below 3), indicating less widespread use of such materials and activities. Table 6 finds many second auditing courses containing such key employer-demanded expertise as soft-skills (e.g., oral and written communication skills, leadership, teamwork, critical thinking) (Bloch, Brewer, & Stout, 2012); and business awareness or accounting technical skills (Kavanagh & Drennan, 2008). Since accounting firms seek student leadership mindset (Bloch et al., 2012), assigning students into teams can enhance this skill, which our respondents rated well (group projects has mean of 3.28).

Table 7 contains 11 Panels (A through K) that elaborate on Table's 6 data in greater detail. Per Panel A, the most used websites generally focus on U.S. standard-setters' websites (i.e., PCAOB, AICPA, and SEC). Other websites show much lower classroom use (e.g., FASB and IIA at 9.8%), while others, including the AAA Auditing Section, ACFE, IASB, and NASBA show use under 5%. This could arise from covering such websites in other courses. For example, the FASB and the IASB websites tend to be covered in financial reporting courses. Next, Panel B lists non-mutually exclusive case study sources; journals such as *Issues in Accounting Education* and the *Journal of Accounting Education* derive the highest response rates (26.8%), followed by Knapp's *Contemporary*

Auditing (23.2%), the instructor's self-developed materials (19.6%), Trueblood Cases (10.7%), Thibodeau and Freier's *Auditing and Accounting Cases* (8.9%), and Beasley et al.'s *Auditing Cases* (7.1%). Other sources, such as Armond Dalton, Apple Blossom and SEC Enforcement Actions, received 3.6%, 1.8%, and 1.8% usage, respectively, showing that a broad array of available cases exist for classroom use—none of which dominate the market.

Table 7, Panel C finds that only 6.3 to 9.4% of the 32 respondents to this question require their students to complete any exercises, of which 18.8% require end-of-chapter questions and 9.4% mandate ACL, case completion, and CPA review assignments. These data underlie the relatively flexible structure of second auditing courses, where many second auditing classes focus on developing higher-order skills that involve more critical thinking, rather than completing problem sets. Panel D also shows that at most, 12 out of 43 (27.9%) respondents require group case study projects (e.g., Knapp and Valley Publishing). Many faculties use multiple types of assignments to provide many paths for students to develop their critical auditing skills.

Table 7, Panel E finds 27 respondents using seven types of guest speakers to cover 37 topics; of these respondents, 77.7% used guest speakers for 1 to 3 class sessions. While no subject constituted > 4 of the 37 presentation topics, some key topics (in descending order) include fraud/forensic accounting, audit planning and systems, ethics, government auditing, internal auditing, internal controls, and systems auditing. Speakers came from such diverse backgrounds as audit partners, chief (internal) audit executives, and PCAOB members who discussed a broad range of topics, providing a breadth of real world experience. While high-quality guest speakers can enhance instruction, their use requires much coordination; the difficulty of scheduling such

Table 5
First and second auditing course text and second auditing course title.

	Total respondents				Second auditing course respondents			
	First auditing course		Second auditing course		First auditing course		Second auditing course	
	n	%	n	%	n	%	n	%
Arens et al. (2014)	44	26.5%	13	10.8%	23	13.9%	9	7.5%
Hooks (2011)	2	1.2%	3	2.5%	0	0.0%	2	1.7%
Johnstone et al. (2014)	16	9.6%	3	2.5%	9	5.4%	1	0.8%
Kranacher et al. (2011)	0	0.0%	1	0.8%	0	0.0%	1	0.8%
Louwers et al. (2013)	26	15.7%	5	4.2%	11	6.6%	3	2.5%
Messier et al. (2014)	35	21.1%	9	7.5%	18	10.8%	4	3.3%
Stuart (2012)	4	2.4%	1	0.8%	2	1.2%	1	0.8%
Whittington and Pany (2016)	24	14.5%	4	3.3%	13	7.8%	4	3.3%
No auditing textbook used	5	3.0%	54	45.0%	1	0.6%	36	30.0%
Other	10	6.0%	27	22.5%	3	1.8%	19	15.8%
	166	100.0%	120	100.0%	80	48.2%	80	66.7%

Second auditing course titles

	Total respondents		Second auditing course respondents	
	n	%	n	%
Advanced auditing	27	27.8%	22	29.3%
Assurance/advanced assurance services/information assurance	10	10.3%	4	5.3%
Auditing II	9	9.3%	8	10.7%
IT auditing/internal controls & IT audit	8	8.2%	4	5.3%
Auditing theory & practice or auditing practice & theory	6	6.2%	4	5.3%
Other ^a (fraud examination, seminar in auditing, information systems assurance, simulation, seminar, business, CIA exam, contemporary auditing issues, PCAOB, etc.)	37	38.1%	33	44.0%
	97	100.0%	75	100.0%

Other texts and materials used in both auditing courses: Albrecht et al.; Apple Blossom, Armond Dalton; Auditing: A Risk Based Approach to Conducting a Quality Audit; Beasley et al.; Clikeman; CPA Review (Bisk, Gleim); Journal cases (e.g. *Journal of Accounting Education*); Kerr et al.; Knapp; Knechel and Salterior; Praver et al.; Reding et al.; Smieliauskus and Bewley; Thibodeau; Valley Publishing Company: A Comprehensive Audit Case.

^a Other represents titles with under 5% support.

Table 6
Learning activities and supplemental material used – scale.

#	Question	Not at all	To a very small extent	To some extent	To a large extent	To a very large extent	Total responses	Mean	Difference from neutral value of 3 t/sig.
1	Browsing assigned websites (List websites assigned):	11	21	20	14	9	75	2.85	(1.03)/0.308
2	Case studies (List specific source and type):	3	4	17	23	27	74	3.91	7.16/0.000
3	Exercises/problem sets (List how many):	19	14	18	12	11	74	2.76	(1.61)/0.113
4	Group projects (List specific topics):	13	7	21	14	20	75	3.28	1.72/0.090
5	Guest speakers (List how many and specific topics):	29	20	21	5	2	77	2.10	(7.34)/0.000
6	Lectures and discussions (List how many):	1	11	18	26	18	74	3.66	5.42/0.000
7	Personal web business projects (List specific projects):	63	6	1	1	0	71	1.15	(31.28)/0.000
8	Software activities (e.g., IDEA, ACL - specify software used and briefly describe project(s)):	29	12	14	15	4	74	2.36	(4.11)/0.000
9	Student presentations (List specific topics):	16	8	26	18	7	75	2.89	(0.73)/0.465
10	Term papers/research projects (List specific topics/projects):	30	8	16	10	8	72	2.42	(3.46)/0.001
11	External video presentations (List specific topics):	40	21	9	3	1	74	1.70	(11.97)/0.000
12	Other activities (Specify):	36	6	6	3	4	55	1.78	(7.10)/0.000

speakers can impair their use. Per Panel F, using guest speakers ranges from a minimal amount to most of the class session, highlighting the flexibility of this resource. Thus, the above data provide suggestions for second auditing course guest speakers, and highlight the practicality of asking “higher level” guests as speakers.

Table 7, Panel G shows that ACL (39.5%) and IDEA (21%) represent the bulk of course software projects. Excel constituted only 10.5% of

the 38 responses to this question, indicating that the bulk of second auditing courses use higher-level data analytics tools rather than Excel. But only 38 of 80 (47.5%) respondents answered this question, which could indicate that many professors do not bring such critical skills to the classroom. Next, [Kavanagh and Drennan's \(2008\)](#) survey of 322 Australian graduating accounting students found software skills constituting the greatest gap between student expectations and delivery.

Table 7
Learning activities and supplemental material used-detail.^a

A: Browsing assigned websites (List websites assigned): <i>n</i> = 41 respondents visiting multiple websites			
Website	<i>n</i>	%	
PCAOB	26	63.4%	
AICPA	24	58.5%	
SEC	11	26.8%	
IAASB	7	19.5%	
FASB	4	9.8%	
IIA	4	9.8%	
Newspaper	4	9.8%	
Other (AAA Auditing section, CAQ, Company, ACFE, COSO, CPA2Biz, IASB, IFAC, ISACA, NASBA)	13	31.7%	
B: Case studies (List specific source and type): <i>n</i> = 56 respondents with some listing sources, some listing types, some listing both			
Source/type	<i>n</i>	%	
Education journals	15	26.8%	
Knapp Case Book	13	23.2%	
Self	11	19.6%	
Trueblood	6	10.7%	
Thibodeau and Freier	5	8.9%	
Beasley, et al.	4	7.1%	
Other: Armond Dalton, KPMG/EY	2	3.6%	
KPMG/EY, Jones and Morris, Apple Blossom, Arens, CAQ, Clikeman, Company, Enforcement Actions, UVA, Whittington and Pany	13	23.2%	
C: Exercises/problem sets (List how many): <i>n</i> = 32, listing how many exercises/problem sets or type			
Number of exercises	<i>n</i>	%	
1–5	5	6.3%	
6–10	4	9.4%	
11 or greater	3	6.3%	
Types of exercises/problem sets	<i>n</i>	%	
End of chapter questions	6	18.8%	
Practice set	2	6.3%	
ACL	3	9.4%	
Case	3	9.4%	
CPA Review	3	9.4%	
Other (IDEA workbook, Sampling, Self-created)	3	9.4%	
D: Types of group projects (List specific topics): <i>n</i> = 43 respondents reporting 55 group activities			
Activity		Activities	% of respondents
Case studies (E.g., Apollo, Knapp Case Book, Valley Publishing)		12	27.9%
Memos - current audit issues		6	14.0%
Presentations/lead discussion - research, industry		5	11.6%
Fraud analysis		3	7.0%
Other (ACL, audit practice set, data analytics, flowcharting, homework, independence project, real engagement with local company, research academic studies, comment letters, industry – business risk and audit programs, internal auditing, IT audit, PCAOB staff consultation letters or exposure drafts using comment letters, power point, production cycle, professional judgment, proposal of 'non-audit' assurance service, sampling, skepticism, strategic auditing, video evaluations)		29	67.4%
E: Guest Speakers - <i>n</i> = 27 listing 37 topics and 7 types of speakers			
	<i>n</i>	%	
1 to 2	12	44.4%	
2 to 3	9	33.3%	
> 3	6	22.2%	
	27	100.0%	
Presentation Topics:			
Cited more than once: Fraud/forensic accounting, audit planning and risk, current topics, ethics, government auditing, internal audit, internal controls, IT auditing			
Cited once: ACL professional use, audit research (academic), banking conformations, corporate governance, current PCAOB events, financial accounting updates, goodwill, healthcare, IDEA, interviewing, issuing audit report, not-for-profit, personal finance, receiving feedback, risk assessment, SOC testing/reporting, special areas such as securities due diligence, valuation			
Speaker Background: academic, audit partner, Chief Audit Executive, confirmation.com , firm board member, ISACA representatives, PCAOB Board Member			
F: Lectures and discussions (List how many): <i>n</i> = 47			
Time spent lecturing/discussing	<i>n</i>	%	
< 1/3 of the class	8	17.0%	
Approximately 1/3 of the class	9	19.2%	
Approximately 50% of the class	10	21.3%	
Approximately 2/3 of the class	7	14.9%	
Almost entire class	13	27.6%	
	47	100.0%	
G: Software activities (Specify software used and describe project(s)): <i>n</i> = 38			
Software	<i>n</i>	%	
ACL	15	39.5%	
IDEA	8	21.0%	
EXCEL	4	10.5%	
Tableau	2	5.3%	
Access	1	2.6%	
In another course	2	5.3%	

(continued on next page)

Table 7 (continued)

A: Browsing assigned websites (List websites assigned): n = 41 respondents visiting multiple websites		
Website	n	%
Failed to specify		6
		38
		15.8%
		100.0%
Types of activities Accounts receivable, PPE, analytical procedures, production cycle, audit programs, sampling, basic visualization, lookup, pivot tables, inner joins, outer joins, workbook/textbook activities		
H: Student presentations (List specific topics): n = 38 listing 45 general/specific topics		
Topic	Topics	% of respondents
Case, research paper, and project presentations	17	44.7%
Audit risk for real company	5	13.2%
Fraud	4	10.5%
PCAOB	3	7.9%
Current audit topics	3	7.9%
Academic research	2	5.3%
Other (AICPA audit standards, audit failure, audit plan, AUP, broker-dealer audits, chapter topics, cyber fraud, ISAs, review of first auditing course, skepticism, sustainability)	11	28.9%
I: Term papers/research projects (List specific topics/projects): n = 21 listing 14 themes		
Academic research/discussion of AAA journal articles		
Audit quality indicators		
Audit risk analysis of a public company		
Client acceptance/rejection paper involving analysis of firm filing an 8-K the previous year (12–15 pages)		
Comprehensive audit case published by Armond Dalton		
Confirmation.com exercise		
Current auditing/regulatory topics		
Final exam is a written project covering major accounting concepts and assigned academic readings		
Fraud research paper/case analysis		
Malpractice trial, forensic investigation report		
Materiality and audit reporting model		
Portfolio of auditing topics as if student is auditing a real company (Form 10-K is assigned)		
Student selected with instructor approval		
Sustainability, skepticism, cyber fraud, broker-dealer audits, PCAOB inspections program		
J: External video presentations (List specific topics): n = 19 with 15 themes		
ACL		
Bigger than Enron, Smartest Guys in the Room, American Greed episodes on HealthSouth and ZZZZ Best, CSPAN digital archives on HealthSouth, Enron, and Lincoln Savings & Loan Assoc.		
Bigger than Enron; Baptist Foundation of Arizona		
Changes each semester		
Firm culture CAQ		
Fraud		
Video clips that are part of the KPMG Judgment framework and those related to fraud		
Optional CPA review videos		
Overview of auditing, fraud		
Phar-Mor, Enron		
Some cases have video such as Health South. A few small clips here and there to make a point		
The Baptist Foundation of Arizona video, and maybe another short clip of two relevant topics		
The most recent was the EY video that focused on the former WorldCom CFO		
Videos available through firms (independence) and from the Association of Certified Fraud Examiners		
YouTube videos for Madoff, Enron, WorldCom, Waste Management, and Qwest fraud scandals		
K: Other activities (Specify): n = 14		
A few CPA Exam review modules		
Assigned article readings & discussions		
Assigned readings include PCAOB Audit Standards relevant to the discussion		
Camtasia recorded lectures. Students watch on own time. Allows more class case and discussion time		
Exams		
Field trip to Fortune 50 company to meet CFO, CAO, and/or CAE		
In class and turn-in Knapp cases, ACL problems, presentation, participation, two take home exams		
In-class group activities. Students worked in class, pretty much every class, in groups of 2–3 on their cases		
In-class short cases, done in groups; tons of academic journal articles dealing with audit topics		
Interactive learning activities associated with cases		
Readings related to challenges to the profession in terms of audit quality		
Review history of audit profession		
Risk analysis		
Wright et al.'s virtual control corporation case negotiation exercise		

* Other represents titles with under five percent support.

Table 8
Supplemental materials used – scale.

#	Question	Not at all	To a very small extent	To a small extent	To a large extent	To a very large extent	Total responses	Mean	Difference from neutral value of 3 t/sig
1	AICPA professional standards	5	14	25	16	10	70	3.17	1.27/0.208
2	PCAOB standards	5	12	21	17	14	69	3.33	2.31/0.024
3	IT or EDP auditing texts	53	4	8	0	1	66	1.36	(16.29)/0.000
4	Internal auditing texts	54	4	6	2	3	69	1.49	(11.75)/0.000
5	Legal liability case texts	46	11	9	2	1	69	1.57	(12.80)/0.000
6	Statistical sampling texts	48	8	11	2	1	70	1.57	(12.44)/0.000
7	Readings	18	4	16	18	11	67	3.00	0.00/1.000
8	Other materials	32	5	8	4	1	50	1.74	(7.94)/0.000

Furthermore, [Ramachandran and Ragland \(2016\)](#) found that while many students apply Excel skills throughout the program, most new accounting graduates lack employers-demanded Excel skills.

Auditing professors should make greater use of data analytics software to enhance their students auditing skills and could incorporate software tools for analytical procedures; statistical sampling; and designing and performing detail tests. These skills are extremely useful in public accounting as reflected by the *Journal of Accounting Education's* call for a special issue on Big Data and as discussed in the 2016 AAA Big Data Conference. Thus auditing students should master audit efficiency procedures such as lookup and pivot tables, inner and outer joins, and basic visualization. Using software to perform higher-level analytical tests helps students apply their learned auditing concepts to realistic scenarios, which we believe they will likely face when working.

Next, Panel H details student presentation activity relating to case, research paper, or project presentations (44.7%); analyzing a real company's audit risk (13.2%); and detecting fraud (10.5%). Thus, our respondents often allow their students to work through and present real-life scenarios and gain experience with common audits. But they rarely use student presentations for the remaining topics surveyed, including PCAOB activities (7.9%), current auditing topics (7.9%), and academic research (5.3%). Again, auditing professors should consider the [AACSB's \(2016\)](#) suggestion to strengthen students' database, research, and presentation skills, which fit well with [Lawson et al. \(2014\)](#) and the *Pathways' (2012)* suggestions.

[Table 7](#), Panel I finds 21 respondents listing 14 research paper assignments, including: discussing AAA journal articles; assessing public firms' audit risk and SEC Forms 8-K and 10-K reports to help ascertain audit client acceptance or rejection; and using [Confirmation.com™](#) mock malpractice trials. Also, in Panel J, 19 respondents listed 15 themes for classroom video presentations, generally focusing on ACL and financial fraud, such as: *Bigger than Enron*, *Smartest Guys in the Room*, *ZZZZ Best*, *HealthSouth*, and *Baptist Foundation of Arizona*. Many such videos are available for free (on the Internet from YouTube, or from KPMG and other large CPA firms) or for a nominal charge (from such organizations as the ACFE). Panel K lists 14 respondents' other classroom activities, such as: CPA exam review modules; assigned article readings (e.g., PCAOB audit standards and academic journals); field trips to *Fortune 50* companies to meet the CFO, CAO, or CAE; group work; risk analysis; and [Wright, Wright, and Gordon's \(2001\)](#) Virtual Control Corporation case negotiation exercise. These activities again show that second auditing classes generally promote learning about public company audit standards and obtaining real life experience.

[Table 8](#) lists the extent, on a five-point scale (where 1 = not at all and 5 = to a very large extent) of the respondents' use of eight supplementary course materials. [Table 9](#) details these materials. The results show that—except for covering PCAOB standards (mean of 3.33), AICPA standards (mean of 3.17), and readings (mean of 3.0)—all other activities have a mean between 1 and 2. Such scores include IT or EDP audit (mean of 1.36), internal audit (mean of 1.49), and statistical

sampling (mean of 1.57). Results indicate that PCAOB standards coverage ($t = 2.31, p < .024$) is positively significantly different from the neutral value of 3. Five items are negatively significantly different from the neutral value of 3, and two do not significantly differ from the neutral value of 3. The high ratings for PCAOB and AICPA standards coverage show the importance professors place on understanding auditing standards developed for both public and private companies.

Next, [Table 9](#) Panel A, presents all AICPA professional standards and the specific sections they cover (e.g., analytical procedures and compilation and review services), and Panel B presents the similar PCAOB standards. Faculty can use this data in developing their courses to cover authoritative pronouncements and supplement the summaries that appear in auditing textbooks and journals. Panel C lists other textbooks used, covering such subjects as IT, internal auditing, legal liability, and statistical sampling. Panel D lists 36 specific types of required readings, including various journal articles and case studies. Panel E describes additional material used by 9 respondents; except for using clickers to answer questions and watching YouTube videos, these additional materials have already been presented in this paper.

3.4. Advanced auditing course activities and summarized course syllabi

[Table 10](#) summarizes 62 individual responses reporting the 185 activities rated as the “top four” activities that make the second accounting course “unique.” It contains many of the items stated above, e.g., (in descending order) cases (22.7%), projects (12.4%), software (10.8%), course discussions (8.1%), and presentations (7%). Fewer than 3.3% of respondents stated using all of the other activities, e.g., current events, mock trials, panels, and role playing.

Next, [Table 11](#) extensively details these top four key activities. We invite readers to view these items themselves, noting that some of the more innovative activities from this table relate to preparing students for real world auditing. Some such activities include: performing an entire agreed-upon procedures engagement with a local church, going on a field trip to a *Fortune 50* company to meet with C-level executives, using ACL and IDEA software, preparing and reviewing audit working papers, and performing assignments where there is no “right answer.” The columns align with activities 1–4, and the rows align with respondents 1–62; 26 (41.9%) respondents provided four activities, followed by 25.8%, 24.2%, and 9.7% of respondents providing three, two, and one activity, respectively. Most of the activities are described in detail. Note that one respondent only filled out one activity ‘box’ but listed multiple activities within the box. Overall, the responses indicate that most faculty use multiple activities per course.

To further help faculty develop their course, [Table 12](#) summarizes the 26 respondent-received syllabi [four unidentified] and five others from the Internet. It identifies the semester examined for the 31 syllabi and whether the school offers an accounting doctoral program. We found that, except for using analytical software, the most frequently used items in these syllabi parallel those already discussed.

Table 9
Supplemental material used – detail.

A: AICPA professional standards (list standards covered): n = 32		
Summary	n	Specific standards listed—pre codification
AFS, pro formas, and projections	1	540, 560, 580, 315, 450, 530, 705
Analytical procedures, materiality, client acceptance, going concern	1	AU 220, AU 230, AU 316, AU 329, AU 350
Clarity project	1	AU-C 200 through AU-C 585
Compilation and review	3	AU-C 200, 210, 220, 240, 250, 260, 265, 300, 315, 330, 500, 505, 520, 540, 570, 580, 700, 705, 706
Covered in first course/another course	6	Basic principles, 101 through 505
Many – covered in cases/case books/assignments	11	SAS 99, AU Section 329
Sampling, attestation, and examination standards	2	SSARS No. 21(AR-C 70, 80, and 90) SSAE (AT 101, 301, 401, 701, and 801)
Specific standard number listed	7 32	
B: PCAOB standards (list specific standard covered) n = 29		
Summary	n	Specific standards listed for 7 courses
All/many	10	AU 220, AU 230, AU 316, AU 329, AU, 350, AS 8, AS 9, AS 11, AS 15
Not in this course	3	AS 18
Same as AICPA question	4	AS 5, AS 16
Specific standards listed for 7 courses	7	AS5 (2)
Varies by cases/practice sets	5 – 29	AU 316 AU 328 AS 12 ICFR, compare to ASB
C: Other textbooks used		
IT or EDP auditing texts (list texts): n = 7		
ISACA and IIA materials, including COBIT etc.	1	
No additional texts	1	
Separate course	5 7	
Internal auditing texts (list texts): n = 10		
Covered in another course	3	
Gleim		
No additional texts	1	
Reding, et al. Internal Auditing: Assurance and Consulting Services	3	
Standards for Professional Practice of Internal Audit; Principles of the IIA Code of Ethics	3 10	
Legal liability case texts (list texts): n = 9		
Ultramares, Ernst & Ernst v. Hochfelder, BarChris.	1	
HealthSouth Case, IAE, Daigle et al.	1	
HealthSouth, Inc.: An Instructional Case Examining Auditors' Legal Liability	1	
Madoff and Enron - Thibodeau case book and publicly available videos	1	
US v. Arthur Young, Ganino v. Citizens Utilities	1	
Called to Account book that has about 16 cases described in it.	1	
Another course	1	
None	1	
Varies	1 9	
Statistical sampling texts (lists texts): n = 11		
IDEA and Teammate analytic	1	
IDEA workbook and Louwers problems	1	
JGR textbook.	1	
Johnstone et al.	1	
Messier	1	
Module E from the Louwers et al. auditing textbook, plus a sampling case from the Beasley et al. casebook.	1	

Table 9 (continued)

A: AICPA professional standards (list standards covered): n = 32		
Summary	n	Specific standards listed—pre codification
No additional texts	3	
Self-written material with five practice exercises	1	
Various depending on topics covered	1	
	11	
D: Readings (Specify): n = 36		
EY case materials on judgment and decision making	1	
IIA GTAGs, Practice guides	1	
Journal articles - <i>Journal of Accountancy</i> , Academic papers are used as well as blog posts, practitioner pieces, etc., <i>Journal of Accountancy</i> and <i>Internal Auditor</i> , <i>Issues in Accounting Education</i> , <i>Accounting Horizons</i> , and <i>The CPA Journal</i> — covering topics such as Evolution of the accounting profession; Image of the Accounting profession, Journal articles- <i>Journal of Accountancy</i> , <i>The CPA Journal</i>	8	
Knapp's Contemporary Auditing casebook	2	
KPMG professional judgment; AICPA code of professional conduct; GAIT guides; Haphazard Sampling: Selection Biases and the Estimation Consequences of These Biases by Hall et al. 2013; KPMG Lots of Books, Inc. Case Study	1	
Many – varies	11	
No additional texts	2	
PCAOB exposure drafts, current press articles, articles from CIIA, <i>Accounting Horizons</i> , <i>Business Horizons</i> PCAOB inspection reports	1	
PCAOB standards, comment letters, etc.; academic papers primarily from <i>Auditing: A Journal of Practice & Theory</i> ; practitioner papers from <i>Internal Auditing</i> , <i>The CPA Journal</i> , and <i>Journal of Accountancy</i>	1	
Religious and philosophical ethics articles	1	
Selected readings on critical thinking (varies), Arthur Levitt “The Numbers Game,” <i>Business Week</i> 2000 Henry “The Numbers Game,” SEC SAB 99 “Materiality,” <i>The Accounting Review</i> March 2001 Antecedents and consequences of independence risk: Framework for analysis Sloan Management Review Bazerman, Morgan & Loewenstein “The Impossibility of Auditor Independence” Bell, T., Mark Peecher, and Ira Solomon. 2005. The 21st Century Public Company Audit: Conceptual Elements of KPMG's Global Audit Methodology. KPMG, LLP, Association of Certified Fraud Examiners Report to the Nation – Selected Excerpts, Science Oct. 1964 John Platt, “Strong Inference”	1	
Specific PCAOB standards and SEC inspection reports	2	
Textbook and cases	3	
Varies - professional standards, practitioner versions of academic articles that are on topic, and other materials such as the COSO framework executive summary	1 36	
Panel E: Other materials (list): n = 9		
Clickers, Excel worksheets; ACL project instructions, Instructor prepared Handout on Audit Sampling, No additional texts, PCAOB annual report, PCAOB speeches, ISA 315, SAB 99, SAB 108, PCAOB inspection report regarding PCAOB vs. PW (India) on the Satyam audit, Published research papers, YouTube Videos	9	

4. Recommendation and conclusion

We now recommend and analyze key activities that second auditing course professors might consider when developing a new course or when refreshing an existing course. First, professors must determine the

Table 10
Top 4 activities- summary (n = 62 individuals reporting 185 activities).*

Activity	n	%
Cases (e.g. Dalton, Apollo Shoes, Knapp, Thibodeau & Freir, Trueblood, self-created)	42	22.7%
Projects (e.g. audit risk, audit program, portfolio, accounting policies, PCAOB synthesis, control systems documentation)	23	12.4%
Software (e.g. ACL, IDEA, Excel, Tableau)	20	10.8%
Discussion (e.g. standards, SEC enforcement actions, theory, sustainability, bias, manipulation)	15	8.1%
Presentations (e.g. current topics, audit risk, fraud)	13	7.0%
Other (Research, Standards, Audit practice sets, CPA review, Papers, Guest speakers, Readings - special topic, Conference/ field trip Real life audit/engagement, Current events, Ethics, Mock trial, Panel, Reports, Role play, Teams, e.g., articles, book reviews, open ended assignments, videos)	74	40.0%
	185	100.0%

* Other represents titles with under five percent support.

focus of course content, such as audit/assurance, IT audit, internal control, fraud, or financial statement audit. While 45% of second auditing courses use no textbooks, Table 5 notes that textbooks used most frequently are Arens et al., Louwers et al., and Messier et al. These three

Table 11
Top 4 activities – detail (n = 62 individuals).

Activity 1	Activity 2	Activity 3	Activity 4
Students provide two group presentations/discussions			
Perform an entire Agreed-upon Procedures (AUP) engagement with a local church, e.g., kickoff meeting, test data; review W/P review; closing client meeting; & report issuance	Comprehensive KCN case to develop critical thinking skills	Speakers covering unique topics (referenced earlier) and interacting with students	Field trip to Fortune 50 company to meet with C-level executives including CFO, CAO, and/or CAE
Apollo Shoes simulated audit project	Audit risk analysis of a publicly traded company - paper and presentation	Case analyses from Michael Knapp's case book	
Assigned articles	Problems & in-class "simulation" activities	Mini case study	CPA Review Course is "resource"
Group completion of an audit practice case	Learn about a historical fraud case and consider own ethical foundation	In depth study of non-audit related AICPA standards	
Audit practice set completed with focus on audit procedures	ACL used extensively	Discuss weekly case study audit issues; examine; evidence, and judgments	Assignments to interpret audit standards in relation to above activities
Audit risk project completed by students			
Big Data and Data Analytics survey - three class periods. Provided summaries of Big Data along with the June 2015 Horizons suite of articles	Cover auditing theory in 4 weeks, stressing why we audit, so that we can best infer how to audit. Emphasize expectation gaps and regulation's role	Cover personal finance for a few classes; link better students' personal and professional lives	Try to cover uniquely statistics sampling, but are probably not there yet. Eventually this activity will merge with Big Data Analytics
Business process narratives	Electronic workpaper assignment	Mock-client interactions	Data analytics assignment
Use Thibodeau & Freier case analyses book	Examine the literature on a current PCAOB project	Recent graduate presentations	
Video case studies; examine professional auditing standards and codification Cases	IDEA workbook; AICPA audit standards and ACFE occupational fraud report Audit Teams		
Short cases and in-class discussion that we can cover in one class	Industry group project to help students understand the industry and business	Use source materials rather than textbook	Read academic journals and other sources
Comprehensive Armond Dalton Audit Case	Students present how to audit key topics. e.g., students show best practices in auditing cash	Increasingly focus on technology (ACL and Tableau)	Often discuss current auditing issues and events
Constant revisions each semester	Review SEC/PCAOB enforcement actions	Students take turns being the audit senior and reviewing other students' work	Prepare audit work papers, respond to senior review comments, develop W/P file
Hands-on audit simulation and integrated practice case	Instructor review student-led research projects	Apply academic research in auditing	
Religious/philosophical approaches to professional ethics; e.g., why should auditors act independently and with due care?	Legal liability using real cases and publicly available videos	Students grasp an in-depth accounting issue that standard-setters currently debate (capstone project)	Audit sampling using statistical software
Students research key case aspects (e.g., professional standards) and serve as expert panelists. Three to four students research each issue independently then form a panel to present to the rest of the class	Use Gleim's CPA Review to refresh and extend undergraduate auditing concepts. Minimally examine technical concepts. Students report liking self-guided CPA review methodology	Round table discussions. Students examine short audit cases; take proficiency quizzes on case content; and lead some case discussions	
Extensive case work	Visitors	Written case analysis	

(continued on next page)

texts are also the most frequently used textbooks for the first auditing course, which thus serve as refreshers for basic auditing principles while allowing supplemental coverage, other techniques and more in-depth knowledge of auditing concepts.

Next, we note that top learning activities and supplemental material include case studies, lectures and discussion, group projects, and student presentations. Case studies allow students to apply learned classroom skills to life-like scenarios and enhance students' higher-order critical thinking skills. Apostolou and Apostolou (1997) found case studies as a key active learning method that links to increased content retention and improved classroom quality. Young and Warren (2011) urge professors to add one "challenge problem" to their exams that represent real world, common business applications of potentially individual- or team classroom projects that improve student's critical thinking skills. Common sources for case studies include: education journals, Knapp, self-developed cases, and Trueblood. Group projects could relate to such topics as audit risk, audit programs, accounting policies, PCAOB synthesis, and control systems documentation. Students can even perform agreed-upon procedures audits of a local company.

We recommend that second auditing course professors assign

Table 11 (continued)

Activity 1	Activity 2	Activity 3	Activity 4
Extensive focus on the standards of the auditing profession	Use instructor-written comprehensive case of auditing, ethical, and accounting issues. Derive and support audit opinions from potential opinions		
Extensive use of Trueblood cases Fraud	Semester-long audit workpaper practice set History of Internal Auditing	Independence research project Book Reviews; Power Point Presentations	
Hybrid format discussion board Use Knapp cases	Cases Use instructor-written audit risk analysis project	Critical thinking exercises	Ethics discussions
IDEA software for data analytics	Incorporate cases and financial press articles		
In class group activities reviewing/arguing about/understanding cases	Group presentations	In-class view Phar-Mor and Enron videos to integrate with other course materials	
Incorporation of significant judgment and decision-making literature	Incorporation of academic research	Use PCAOB standard setting agenda to frame discussion of regulatory topics	
Individual research project on topic of interest to the individual	Team research project on topic of interest to the team	Broad swath of outside speakers on specific topics	Show how ACL/IDEA can solve large Excel data projects
Individual self-selected topic—with a White Paper orientation	Team self-selected topic—with a White Paper orientation		
Case, Kerr, et al. Case provides extensive audit documentation expérience	Use Arens, et al. to provides much Big Data and ACL experience	Case discussions to link theory and practice	Link above activities to specific accounting and auditing standards
Internal control analysis of a not-for-profit company			
Mock trial of accounting malpractice	Use text-book and instructor-developed cases	Forensic auditing case	Auditing research as it applies to cases
Use audit case book and supplements for groups to show how they audited cash, accounts receivables and revenue cycle, inventory, PPE, accounts payable, long-term debt, equity, and related income statement accounts. Groups submit peer evaluations at course mid-points. Non-group participants work interpedently for the rest of the course.			
No textbook. Although there is a designated topic for each week with assigned readings, we discuss all of the issues that are present in the cases, even if they are not the main topic for the class that week.	I start the semester with a week on professional judgment. We use one of the firm's monographs and discuss the steps in the framework as well as common traps and biases. The students are expected to apply the framework as they write up their cases throughout the course.	Professional standards rationale; e.g., for confirmations, discuss key AU-C 505 rules; control confirmation process; perform alternative procedures; handle client refusals to let auditor send confirmation; limitations of confirmations; and collusion	Emphasize auditor's public interest responsibility, the need for due care and professional skepticism
Course starts with a topic (e.g. independence); lecture on the standards; students prepare for the next week's case and further readings. The next week we focus on readings and cases in a roundtable format.	Leave blank weeks to add new topics, including ones that interest students, e.g., current events	Open-ended tasks, with no <i>right answers</i> or guidance provided, which often generates much "real life," great discussions	The course changes about 50% from year-to-year to keep it fresh and focus on current issues in auditing
PCAOB synthesis project	Read standards in original format not rely on textbook	Cases integrate accounting and audit issues	Group presentations that deliver amenable material
Personalized by learning auditing with a "real" client	Focus is on public company audits (PCAOB standards)	Create professional a portfolio of audit assignments	
Practical insights from an experienced auditor; Real world examples	Audit case in teams in class with immediate instructor feedback	Use Audit Software	Lectures on international auditing
Practice set – intensive	Electronic confirmations, or database access/analysis cases	Review actual CPA exam preparatory materials	Cases for discussion related to PCAOB, audit failures
Prepare a draft of financial statement subject audit	Prepare audit working papers for selected cycles		
Professional skepticism training			
Real-world IT audit group project with corporate sponsors	ACL projects over five weeks		
Research paper	Case presentations	ACL assignments	
8–9 case studies over 8–9 weeks, to allow students to apply the class materials and often enhance critical thinking skills	Data Analytics project, where students interview an auditing professional in the field about their current experience with data analytics, and perform an analysis of data using Tableau	Students review and interpret several real-world audit reports and then introduce regulatory activity to show changing UK audit reports, and may be changing in the US	Stretch out auditing topics across 2 different undergraduate courses; incorporate more detailed discussion and student presentations on ethics than in the first auditing class
Speakers	Knapp Cases	Current topic presentations	Power Point presentations
Student research presentations and papers	Students lead discussions on text chapters		
Students develop an audit plan and sample audit programs for a local company of their choice	Comprehensive final exam on audit procedures, assertions, and assigned academic readings		
Student teams of 3–4 members spend 70–80 h doing real internal audit work			

(continued on next page)

Table 11 (continued)

Activity 1	Activity 2	Activity 3	Activity 4
Students learn how to make flowcharts (and use Visio)	Students improve Excel & Access skills in an open-ended test of internal controls project. Use take home project individually measure their learning on how well they use such skills in new situations (new data, new problems)	The BISK content provides much more in-depth coverage of the content than typical textbooks do	
Students read a professional book that will help them with career goals Tallahassee Bean Counters case group project to role-play suspect interviews	Examine academic slant on the auditor's role in society Design group audit program to determine nature, timing and extent of testing for firm sales	Take-home 15–20 page exam that integrates all readings In-class showing of unconscious bias and auditor manipulation	Academic term paper on an auditing topic that is presented to the class Interview skills “speed-dating” in-class activity
Students must discuss/present ideas every single day. This is a very active class.	Read Covey's 7 Habits, and psychology on unconscious bias. Discuss readings in the auditing and professional contexts	Set high student expectations to help prepare them to become successful professionals in the following year	Bring a genuine passion for auditing to the classroom with much enthusiasm while maintaining high student performance standards
Use hands-on cases (cash audit, forensic investigation, etc.) Use of case study 1 developed	Use group presentations Sometimes have students investigate, document and evaluate actual entity's control system, usually revenue cycle Use of Auditing Cases (6th edition) Extensive use of software - ACL and IDEA	Grade written work and provide individual Formal evidential reasoning models, e.g., Bayesian Inference and Theory of Belief Functions Present occupational fraud and abuse materials	
Use Integrated Audit Practice Case (3rd ed.) Use Confirmation.com for electronic confirmations simulation Varies by course Visiting to auditing companies	Organizing international conference on governance fraud ethics and CSR Use financial accounting standards to properly treat a financial accounting transaction; make client recommendations Students take turns being senior in different aspects of the audit Client acceptance project uses critical thinking and financial statement analysis Hands on ACL exercises	Activities for ACFE student chapter	Discussing timely topic of sustainability materials
Walkthroughs of each Business Cycle Use Armond Dalton comprehensive auditing case Weekly cases develop research skills			
Write “comment letters” to PCAOB exposure drafts		Weekly case write ups and class discussion	Attend ISACA events

several group projects per semester (e.g., case studies, professional memos and presentations) to help students work in teams, as they will surely do throughout their professional careers. Cook, Bay, Visser, Myburgh, and Njoroge (2011) identify emotional intelligence skills as critical to the accounting profession's success, and recognize team-building as a personal competency related to emotional intelligence. Bryant and Albring (2006) further offer guidelines for accounting course effective team building skills. To enhance their careers, students can present case study results, research papers, and projects on such topics as assessing a real company's audit risk and potential fraud. They should also study specific AICPA and PCAOB standards (Table 10 lists some commonly covered) as supplementary materials. As these two bodies set auditing regulations for both private and public companies, students should master such standards; as well how to find and apply them (e.g., in their case studies). Finally, second [and perhaps first] auditing course students should learn how to use audit software such as IDEA or ACL, which can help them test and analyze large populations.

In summary, the syllabi, pedagogies and content of the combined second auditing course data generally reflect Lawson et al.'s (2014) and the Pathways Commission's (2012) suggestions to include a broad range of technical skills and activities to help accounting graduates thrive. Such activities as using guest speakers from a broad spectrum of accountants and requiring students to assess audit and business risks; complete a variety of group projects and cases; and use higher-level software programs—are applicable to internal auditors, management accountants and other accounting professionals. In an environment

where CPA firms and other recruiters often assess and limit the number of campuses visited—based largely on their graduates' computer, accounting and auditing, and communication skills—accounting programs should consider adopting many of these ideas to benefit our ultimate client: our students. But, since we surveyed the AAA Auditing Section, our responses came mostly from U.S. accounting programs; a future study could examine international professors teaching the second auditing course. Also, performing structured interviews of auditing professors, their graduates, and their employers could provide further insight and detail into specific course activities.

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Table 12
Summary of second auditing course respondents syllabi examinations.

Survey respondents																	
Program name	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Offer accounting PhD	Yes	No	Yes	Yes	Yes	Yes	No	No	No	Yes	No	Yes	Yes	No	No		
Applicable term	Spring 2014	Spring 2016	Spring 2016	Fall 2015	Fall 2015	Fall 2015	Spring 2016	Spring 2016	Spring 2015	Spring 2016	Fall 2015	Spring 2016	Spring 2016	Spring 2016	Spring 2016	Spring 2016	
¹ Course Title	1	2	3	4	3	5	6	3	3	8	9	3	10	3	3		
² Textbook Used:	5	9	11	9	12, 13	10	5, 10	1, 13, 14	15	16, 17	18, 13, 10	12	18				
³ Denote "special" activities	1	2	1	3	4	4	1	5	1	1	1	1	6	1	7	1	
⁴ Supplemental activities	1	1	2	3	4	1	1	1	1	1	5	1	1	1	1	6,7	8
Recent syllabi found on the internet																	
Program name:	17	18	19	20	21	22	23	24	25	26	27	28	29	2	2	29	
Offer accounting PhD	No	Fall 2015	Fall 2015	No	Fall 2014	Winter 2016	Yes	No	No	Yes	No	Winter 2016	Yes	No	No	Yes	Yes
Applicable term	11	12	10	3	3	3	10	3	10	13	3	14	3	3	3	3	3
¹ Course title	14, 19	6, 10	13, 14	12, 14	8, 20	1, 10	21, 22, 23	5, 10	5	3, 20	8	5, 12	6	10	10	10	10
² Textbook used:	1	1	8	1	1	1	1	9	10	11	12	13	14	15	16	16	16
³ Denote "special" activities	1	1	1	1	1	1	10	1	1	1	1	1	1	1	1	1	1
⁴ Supplemental activities	9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
¹ Course title																	
¹ = Arens et al. ² = Audit research and practice ³ = Advanced auditing ⁴ = Seminar in auditing ⁵ = Contemporary accounting issues ⁶ = Seminar in auditing ⁷ = Advanced topics in auditing and assurance services ⁸ = Internal auditing ⁹ = Audit theory & practice ¹⁰ = Auditing II ¹¹ = Advanced auditing standards application and fraud ¹² = Advanced auditing and assurance services ¹³ = Audit simulation ¹⁴ = Independent audit II ¹⁵ = Arens et al. ¹⁶ = Johnstone et al. ¹⁷ = Louwers et al. ¹⁸ = Messier et al. ¹⁹ = Whittington and Pany ²⁰ = No Textbook Used ²¹ = Knapp, <i>Contemporary Auditing: Issues and Cases</i> , 10th ed., 2015 ²² = Clikeman, <i>Financial Frauds that Shaped the Accounting Profession</i> , 2nd ed., 2013 ²³ = Beasley, Buckley et al., <i>Auditing Cases: An Interactive Learning Approach</i> , 6th ed., 2014 ²⁴ = Kerr, Elder and Arens, <i>Interactive Audit Practice Case</i> , 6th ed., 2014 ²⁵ = Gleim CPA Review [on-line] ²⁶ = Collins, <i>Skills for Accounting and Auditing Research</i> , 2nd edition, 2014 ²⁷ = Reding et al., <i>Internal Auditing</i> , 3rd ed., 2013 ²⁸ = Anderson, <i>Internal Auditing, Readings</i> , 2016 ²⁹ = Computerized Auditing Using ACL Data Analytics, Arens, Elder and Borsum, 3rd. ed., 2013 ³⁰ = Thibodeau and Freier, <i>Auditing and Accounting Cases: Investigating Issues of Fraud and Professional Ethics</i> , 4th ed., 2014s ³¹ = Morris and Jones, <i>Valley Publishing Company: A Comprehensive Case</i> , 12th ed., 2011 ³² = <i>The Auditor</i> , Loebecke, 1999 ³³ = Covey, <i>The 7 Habits of Highly Effective People</i> , 1989 ³⁴ = E-text created for this course																	
² Textbook used:																	
³ Denote "special" activities																	
¹ = Uses a broad mixture of Activities ² = Website listed for all class sessions, including such a broad range of websites as for many CPA firms, CFO, FEL, IIA, SEC, and PCAOB. ³ = Uses a take-home exam ⁴ = Strong use of case studies and group presentations ⁵ = Must complete manual practice case [which constitutes about a third of the final grade] in pencil ⁶ = This "hybrid" course is half classroom based and half on-line based ⁷ = Student peer evaluations constitute a major part of students' grades																	
⁴ Supplemental activities																	
¹ = Uses a broad mixture of Activities ² = Requires subscribing to the <i>Wall Street Journal</i> , suggest subscribing to <i>The Economist</i> ³ = Developing a course blog ⁴ = Focus on PCAOB and Sarbanes-Oxley Materials ⁵ = About half of the class grade examines ACL ⁶ = Much of this course focuses on SEC Staff Accounting Bulletins ⁷ = Much of this course examines the State's Board of Accountancy Act and Rules																	

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Table 12 (continued)

^b Denote "special" activities	^a Supplemental activities
8 = Much of this course focuses on Gleim's CPA Review materials	8 = Much use of the Deloitte/UIUC [University of Illinois at Urbana Champaign] Independence Material Website
9 = Bring in many speakers from a wide array of industries as guest lecturers	9 = Students must complete literature review citing at least 1 academic and practitioner articles
10 = Discuss special rules for students sending the instructor email queries	10 = Students spend much time discussing Covey's Book, <i>The 7 Habits of Highly Effective People</i> , 1989
11 = Use a teaching assistant to instruct part of the course	
12 = On-line synchronous (via Black Board Collaborate) Course	
13 = Students participate in an interactive, competitive forensic simulation of a financial fraud	
14 = At all class meetings, students are randomly assigned to a group, where one group must solve an exercise involving previously discussed materials	
15 = Students are encouraged to use Google Chat, NetMeeting, IM or other software to hold group discussions outside of the classroom	
16 = Class participation includes both peer and instructor assessment of student activities	

Appendix A. Supplementary data

Supplementary data to this article can be found online at <https://doi.org/10.1016/j.adiac.2018.05.001>.

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