

Professional Accounting
Course Number: 22:835:604
Course Title: Auditing Concepts

COURSE MATERIALS

- *Auditing & Assurance Services, 8th ed.* McGraw Hill. The textbook is available for purchase from the bookstore. The bookstore is one of many buying options available to you. You can find the available options at the following McGraw Hill website:
<https://www.mheducation.com/highered/product/126036920X.html>
 - Becker CPA Review Accounting Master (free access)
 - KPMG. Elevating Professional Judgment in Auditing and Accounting. 2011–Available on Canvas
 - PCAOB Auditing Standards – Available at www.pcaobus.org
AICPA Auditing Standards – Available at <https://www.aicpa.org/research/standards.html>
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LEARNING GOALS AND OBJECTIVES

Yeats once said about teaching and learning that it is “Not filling a bucket but lighting a fire.”

The goal of this class is to light a fire of curiosity about auditing. There has never been a time in our profession where there has been such a revolution in the way auditing operates and the way in which auditing is perceived by the external public. Our course is anchored by the overarching principle of maintaining in auditing **professional skepticism**. We will attempt to get the “big picture” of auditing to understand what competing pressures auditors face. For example, how do we reconcile that auditing is both a “public good,” as well as being a lucrative business. We will also spend a large amount of effort understanding the general procedures of auditing. However, for students going into auditing, you will learn more about the nuts and bolts of auditing after one week on the job than what you can learn in a year at school. Further, there is never a need to memorize in the profession as auditors in the “real world,” will have access to a vast amount of supporting software, firm specific auditing procedures and the ability to search and ask for information from your audit team members. Thus, at all times we will emphasize what

does it all mean, how did the profession get here and where will it go in the future. For example, when learning controls, we will understand what controls we will be looking at, attempt to evaluate sets of controls and to understand why we are evaluating the controls from a risk perspective. We will also evaluate if auditors and regulators are in conflict with each other and we will need to evaluate why this occurs. Since auditing is a monopoly, we need to emphasize how and why independence is so important. Auditing is a wonderful profession but since it is performed by human beings, we need to understand why we need to be vigilant in our professional skepticism. At the end of the course, I will consider it a success if you simply remember that when following the principle of **professional skepticism**, the most important question an auditor can learn to ask is the question “WHY?” Therefore, you will learn to think critically about accounting and auditing issues, primarily through case analysis and group projects

Key learning objectives:

- You will have broad understanding of theory and practice in the field of auditing and assurance.

When you complete this course, you will be able to effectively:

- Document the rationale for an auditor’s professional judgment in a difficult accounting context.
- Apply knowledge of the environment of public accounting (including professional standards, legal liability, and regulation) in performing written analyses of real world cases.
- Gain familiarity with analytics tools and understand the purpose of different types of data analytics techniques and how to determine which techniques are most appropriate for the objectives of your analysis.
- Identify the stages of an audit and the tasks completed at each stage.
- Identify audit risks and objectives and the appropriate audit procedures to address the risks and objectives identified.
- Evaluate the characteristics of audit evidence and appropriateness of audit evidence.
- Identify strong vs. weak internal controls; make recommendations to improve weak controls.
- Identify auditors’ responsibility on an audit engagement and determine whether the auditors fulfilled their responsibility.
- Identify the different types of audit reports and which audit report should be issued under specific circumstances.

2. **Effective communication.** Good communication skills are very important in business. As such you will have opportunities to enhance your communication skills.

When you complete this course, you will demonstrate:

- a) Ability to construct clear, concise, and convincing written business communication.

- b) Ability to construct and deliver clear, concise, and convincing oral communication.

You will develop these skills and knowledge through the following course activities and assignments:

- **Lectures.** The objective of class lectures is to cover auditing concepts and standards presented in the pre assigned readings. Lectures make use of practical examples from auditing and interactive group exercises to help ensure thorough comprehension of the material.
- **Quizzes.** Quizzes are assigned to reinforce concepts in the course and for students to practice newly acquired skills. All quizzes will be reviewed in class to ensure knowledge transfer.
- **Case Analysis.** Audit cases are used as a mechanism to explain and discuss the issues addressed in the course. The cases address actual, real-life audit situations. For each case, you will be asked to think as an auditor, analyze the situation, and answer related case questions. Critical thinking will be emphasized.
- **Small Group Project.** Students are assigned to a small group (3-4 students per group) project. Groups must work together as a team to complete the project and each student must individually participate in addressing the project requirements.

Exams. The course includes two non-cumulative tests to formally assess students' knowledge and comprehension. Tests consist of multiple choice, short answer questions, and problems.

EXPECTATIONS

Learning is a self-motivated process. Your success depends on a combination of experience, open-mindedness, and practicing new skills. You must develop answers without the security blanket of an answer key. In the real world there is no answer key.

It is my responsibility to provide a supportive atmosphere and challenging assignments that will improve your ability to make rational, supported decisions. It is your responsibility to be prepared to actively participate in class discussions.

As a professor, I have the following responsibilities:

- Be prepared for class.
- Create a mutually respectful classroom environment and treat you as responsible adults.
- Help you understand the material after you've put in a **good effort** on your own towards that goal.

My responsibility is to provide a process and environment that *assists* you in acquiring new knowledge. Thus, you have to be an active participant in your learning. This means reading the text and working on the cases prior to class and participating in class activities.

As a student, you have the following responsibilities:

- Behave in a professional manner.
- Complete all assigned work on time and with proper thought and effort.
- Contribute professional quality services to any group activities/assignments.

Auditing is challenging in that it requires a different way of thinking than the traditional accounting class. Many students find it difficult because significant judgment and analytical thinking is involved and there are no formulas to apply as in other accounting courses. However, if you apply yourself consistently you will soon find that you can master the material. Be diligent and don't be shy about asking for my help – that's why I'm here. My expectation is that you will work hard and gain an understanding of (and appreciation for) what a financial statement audit represents. If you work hard, you might even have some fun☺. This class will challenge you to think and use analytical thinking skills. If you apply yourself, not only will you have an enjoyable semester in this class but also, you will gain critical thinking skills that will be useful in life in general.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy <http://academicintegrity.rutgers.edu/>

I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work. Don't let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

TEACHING APPROACH

Students are organized into groups that will be established on the first day of class. In the business world you are not able to pick your group members and when working on an audit team, you are not able to pick your team members. The team approach has been chosen because, in practice, audits are conducted by teams and becoming an effective auditor requires learning to operate successfully as a team member. Your team's evaluation of your contribution and my observation of teams during the in-class assignments will be factored into your grade for group assignments. Failure to submit assignments on the due date will result in a 25% reduction in the available points for each calendar day that the assignment is late.

A note about working with others - when you eventually obtain a job in your chosen profession, you will likely find yourself working in a group. Experiencing the difficulties and rewards of working as a group in a business or organizational setting is an intended part of the learning process of the course.

You will work in your groups in almost every class period. Based on your in-class group work you will be expected to discuss answers and ideas with the class. You will be expected to participate on a daily basis, both within your group and within the class as a whole. Peer evaluations motivate students to participate in group efforts and serve as a control mechanism empowering students to penalize group members who shirk group responsibilities. **A Peer Evaluation Form will be posted on the website or distributed via email.**

Students are expected to carefully read the assigned chapters **prior to coming to class**, to take notes of important points, and to write down questions on confusing material. Class will be livelier and more enjoyable for all if you can discuss/debate the topics.

PERFORMANCE ASSESSMENT

Your course grade will be based on the following:

| | |
|--------------------------------|-------------------|
| Class Participation | 50 |
| Quizzes | 90 |
| Homework | 60 |
| Group Project – Data Analytics | 100 |
| Examinations (2) | <u>200</u> |
| Total Points | <u>500</u> |

Grades are assigned based on the following scale.

| Grading Scale | Letter | Past Frequency |
|----------------------|---------------|-----------------------|
| 90% and higher | A | 10% |
| 87% - 89% | B+ | 16% |
| 80% - 86% | B | 42% |
| 77% - 79% | C+ | 8% |

| | | |
|--------------|-----------|-----|
| 70% - 76% | C | 20% |
| 69% or lower | D or less | 4% |

Class Participation

This is an advanced course where we develop, share, and question ideas and opinions. Accordingly, I expect you to actively participate in the class discussion. Developing opinions and learning to express those opinions in a group setting is critical to your success as a professional. Although this level of participation may initially be outside your comfort zone, remember that we are on the same team in the learning process, and that we will be dealing with many issues that lack a right answer. Daily class activities provide important feedback to me about how much you know about the subject matter and your level of effort and preparation. Emphasizing participation allows us to take advantage of the talents and experiences of everyone in the class.

Please note, you do not get participation points merely because you attend class! The grade for participation will vary from 0-50. As a guide, a 50 will be given to a person who attends class every day, is prepared, volunteers answers, asks good questions, and discusses interesting opinions. A person who does all of the above, but only occasionally volunteers thoughtful questions and opinions will receive 25-30 points and a person who attends every day, but rarely volunteers an answer will get 10-15 points. Lack of meaningful participation and sporadic attendance will result in 0 points.

Twice during the semester, you will be required to provide me with your assessment of your level of class participation. I will review your assessment and give you my assessment of your participation. This assessment is meant to give you timely feedback and the opportunity to increase your level of participation if necessary. Remember, class participation can only help you improve your grade, not hurt you!!

Homework-Integrated Audit Case

The homework assignments are based on an audit case that will help develop your comprehension of critical auditing concepts by presenting a flexible interactive method to familiarize you with audit procedures, data analytics, and work-papers as applied in practice. You will be able to visualize how audit work-papers are linked to the audit program and learn how source documents are integrated into audit tasks. Additionally, you will practice critical thinking skills as you consider the purpose of audit procedures and the issues that arise when trying to implement those procedures in a realistic setting. Acting as an auditor for a fictitious CPA firm, you will examine and evaluate the audit evidence and documentation for the firm's annual audit of Apollo Shoe Company. The case requires you to:

1. Review rather than create work-papers from scratch.

2. Identify weaknesses in the client's internal controls that the auditors failed to find, evaluate auditors' tests of internal controls and substantive testing procedures, and assess the quality and completeness of the auditors' work-paper documentation.
3. Research, critically evaluate and apply auditing standards.
4. Perform data analysis.
5. Document your understanding of the process and conclusions reached.

The due dates for each module will be outlined in the case requirements and posted to Canvas.

Group Project – Data Analytics

Auditors can use analytics to gain richer insight into the risk profile of a company to better inform audit planning. Auditors can also perform analyses of larger populations of data (e.g., entire populations of transactions) instead of just a sample. Auditors can also identify outliers and items that represent greater risk more readily with analytics.

The audit analytics assignment will help you develop a broad understanding of the way data and analytics are transforming business and how audit analytics will impact your role as an auditor or accountant as you begin your career. The assignment will help you to develop an analytical mindset. Specifically, you will develop the skills to ask the right questions, extract, extract, load, and transform relevant data, apply appropriate data analytic techniques, and interpret the results. For insight about how data analytics can be used in auditing, see the EY article, "[Common threads: how big data and analytics can transform the audit.](#)" in the April 2015 issue of *Reporting* magazine. The due dates will be outlined in the case requirements and posted to Canvas.

At the completion of the project, you are required to provide evaluations of the contribution of the other members of your group. The percentage participation for each group member will be multiplied by the final grade to get each member's score. I will provide you with an evaluation form explaining how to complete the group evaluation.

Quizzes

Quizzes will be online and due before the start of class. The purpose of these quizzes is to ensure that you are prepared for class and have a grasp of the material covered in the related chapters. **IMPORTANT: If you miss a quiz, you will not be allowed to make-up missed quizzes.** The two lowest quiz grades will be dropped.

Examinations

Exams will include multiple choice questions and problems. The exam questions will be based on reading assignments; lectures and case materials covered in class. **EXAMS WILL NOT BE GRADED ON A CURVE.** I have provided suggested study questions and problems from the textbook to help facilitate

your review of the concepts covered in class. These questions and problems **will not** be graded, and selected problems will be covered in class. I will post solutions for selected problems on Canvas.

The dates and times for the examinations are shown on the schedule. Students are expected to be in attendance at every examination. If a student has an acceptable excuse for missing an examination (death in the family, provable illness), **the student must inform me and obtain permission to miss the examination before the examination.** Failure to obtain the necessary permission will result in a zero grade. There will be **no make-up exams!!!**

After you've reviewed your exam in class, I retain all exams. You may come during office hours or by appointment to review your exams. After you've received any graded work, if you would like to have any part of the grading reconsidered, please give me a **written explanation by the following class period** specifying exactly **what** you want me to reconsider **and why** you want me to reconsider it.

Please do not attempt to discuss grades during class.

LEARNING ENVIRONMENT

1. Classroom considerations

It is important that the classroom environment be conducive to learning for all students. Accordingly, I ask that you do not engage in behaviors that can negatively affect the learning environment for other students such as:

- ◇ Side conversations with classmates; talking while the professor is speaking (these make it difficult for your classmates to actively listen)
- ◇ **Your pagers, cell phones and other electronic devices ringing during class. (Even more unprofessional: Answering your cell phone)**
- ◇ Preparing to leave class before class is dismissed.
- ◇ Inattention/non-participation during group discussion and case analysis.
- ◇ **Laptops will be permitted only if used to take notes and follow course material. Sending text messages to friends, reading the paper and other online activities are not permitted. I reserve the right to ban laptops if this occurs.**

I realize that most students do not need to be advised on what constitutes poor behavior as listed above and apologize to those for whom this may be unnecessary. However, experience has shown that for some students, such specification is necessary.

2. Attendance and preparation policy

- ◇ Expect me to attend all class sessions. I expect the same of you. If I am to be absent, my department chair or I will send you notice via email and Canvas as far in advance as possible. If you are to be absent, report your absence in advance at <https://sims.rutgers.edu/ssra/>. If your absence is due to religious observance, a Rutgers-approved activity, illness, or family emergency/death and you seek makeup work, also send me and the TA an email with full details and supporting documentation within 2 days of your first absence. Please note that I do not allow makeup work for quizzes. I drop the two lowest quiz scores, so if you miss a quiz, that quiz will be one of the scores dropped.

- ◇ Expect me to arrive on time for each class session. I expect the same of you.

- ◇ Expect me to remain for the entirety of each class session. I expect the same of you. If you must leave early, please let me or the TA know in advance.

- ◇ Expect me to prepare properly for each class session. I expect the same of you. Complete all background reading and assignments. You cannot learn if you are not prepared. The minimum expectation is that for each 1.5-hour class session, you have prepared by studying for at least twice as many hours.

- ◇ Expect me to participate fully in each class session. I expect the same of you. Stay focused and involved. You cannot learn if you are not paying attention

IMPORTANT WEB SITES:

American Institute of Certified Public Accountants (www.aicpa.org)

Association of Certified Fraud Examiners <http://www.acfe.com/>

CFO Direct <http://www.cfodirect.com/>

Committee of Sponsoring Organizations of the Treadway Commission (COSO) <http://www.coso.org/>

Financial Accounting Standards Board (<http://www.fasb.org/>)

Institute of Internal Auditors (www.theiia.org)

International Federation of Accountants (www.ifac.org)

The Public Company Accounting Oversight Board (<http://www.pcaob.org/>)

PCAOB Standards: <http://pcaobus.org/Standards/Auditing/Pages/default.aspx>

DiscoverAudit: <https://www.discoveraudit.org/>

Center for Audit Quality: <https://www.theqaq.org/>

COURSE SCHEDULE

The professor reserves the right to change this schedule at any time. If a student is absent on the day a change is made, it is THE STUDENT'S responsibility to obtain information from a classmate.

Week 1) - Introduction to the Audit Process

Topics: User Demand for Reliable Financial Statements

Information Risk

Auditing and Assurance Services

Auditing Profession

Standard: PCAOB Auditing Standard #1001 (Responsibilities and Functions of the Independent Auditor)

Read: Chapter 1 (pages 1-11; 21-31)

Case Readings: Rosie's Diner – handout in class

Week 2) -Thinking Sceptically

Topics: Professional Judgment
Mitigating Known Judgment Biases
Professional Skepticism

Read: Chapter 1 (pages 18-21), Chapter 2 (pages 49-50)
KPMG Professional Judgment Framework (Summary) – Available on Canvas
Judgment Biases and Traps – Available on Canvas
Enhancing Auditor Professional Skepticism – Available on Canvas

Case Readings: Deloitte Skepticism case- handout in class

Assignment: Complete the *Ethics Position Questionnaire* (Canvas)

Week 3) – Professional Ethics and Professional Standards

Topics: AICPA Code of Professional Conduct
Independence
Generally Accepted Auditing Standards

Standards: PCAOB Auditing Standard #1005 (Independence)
PCAOB Auditing Standard #1010 (Training and Proficiency)
PCAOB Auditing Standard #1015 (Due Professional Care)

Read: Chapter 2 (pages 41-48; 50-63) and Module B (pgs. 631-635; 638-658)

Case Readings: Ethical Vignettes – handout during class

QUIZ #1 DUE (Week 2 and 3 Readings)

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Week 4) -Engagement Planning

Topics: Pre-engagement Activities
Understanding the Client’s Business

Standard: PCAOB Audit Standard #2101 (Audit Planning)
PCAOB Auditing Standard #2110 (Identifying and Assessing RMM)

Read: Chapter 3 (pages 78-90; 103-108)

Case Reading: Toy Central Company (available on Canvas); you will work on discussion questions in class.

QUIZ #2 DUE (Week 4 Readings)

Week 5) – Assertions, Audit Procedures, and Evidence

Topics: Management’s Financial Statement Assertions
Audit Procedures
Audit Evidence

Standards: PCAOB Audit Standard 1105 (Audit Evidence)
PCAOB Auditing Standard #2305 (Substantive Analytical Procedures)

Read: Chapters 1 (pages 11-18) and 3 (pages 94-102)

Case Reading: Diamonds Forever (available on Canvas); you will work on discussion questions in class.

PART 1 APOLLO SHOE COMPANY DUE

Week 6) – Audit Planning Risk Assessment

Topics: The Audit Risk Model
Materiality

Standards: PCAOB Audit Standard 1101 (Audit Risk)
PCAOB Auditing Standard 2301 (Auditor Response to the RMM)
PCAOB Audit Standard 2105 (Materiality)

Read: Chapters 3 (pages 91-94) and 4 (pages 117-125 and 130-151)

QUIZ #3 DUE (Weeks 5 and 6 Readings)

Week 7) – Audit Planning Risk Assessment Process

Topics: Control Risk
Fraud Triangle
Management and Employee Fraud

Standards: PCAOB Auditing Standard #2401 (Consideration of Fraud in a FS Audit)

Read: Chapters 4 (126-129) and 6 (pages 220-232)

Case Reading: Fraud Case (available on Canvas); you will work on discussion questions in class.

QUIZ #4 DUE (Week 7 Readings)

Week 8) Midterm Exam Review

MIDTERM EXAM (10/21/21) - Weeks 1 through 7

Week 9) - Internal Control Evaluation and Risk Assessment

Topics: The integrated audit process
COSO report on internal control
Section 404 of the Sarbanes-Oxley Act of 2002

Standard: PCAOB Audit Standard #2201 (Auditing IC over Financial Reporting)

Read: Chapter 5

Case Reading: ICFR Case (available on Canvas); you will work on discussion questions in class.

PART 2 APOLLO SHOE COMPANY DUE

Week 10) - The Analytical Mindset

Topics: Audit Analytics
 IDEA/Tableau Overview
 Introduction of Group Project

Read: Module G

Case Reading: Deloitte Dandelion ADA case (available on Canvas); you will work on discussion questions in class.

QUIZ #5 DUE (Weeks 9 and 10 Readings)

Week 11) – Auditing the Revenue Cycle

Topics: Testing of Internal Control Activities
 Substantive Testing of Account Balances

Standard: PCAOB Staff Practice Alert #12 (2014) and #15 (2017)-Matters Related to Auditing Revenue

Read: Chapter 7

Case Reading: Deloitte Case: Audit of Revenue

QUIZ #6 DUE (Week 11 Readings)

Week 12) – Auditing the Purchasing Cycle and Cash

Topics: Segregation of Duties
 Internal Control Design Evaluation & Walkthroughs

Testing of Internal Control Activities
Linkage of Internal Control Objectives to the FS Assertions
Substantive Testing of Balances

Read: Chapter 8 and Chapters 6 (pages 232-253)

PART 3 APOLLO SHOE COMPANY DUE

Week 13) – Auditors’ Legal Liability and Completing the Audit

Topics: Liability under Statutory Law
Liability under Common Law
Subsequent Events
Final Evaluation of Evidence
Responsibility to detect fraud
Communication with Audit Committee

Standard: PCAOB Auditing Standard #2800 (Concluding Audit Procedures)

Read: Module C and Chapter 11

QUIZ #7 DUE (Weeks 12 and 13 Readings)

Week 14) – Audit Reports

Topics: Reporting on Financial Statements
Reporting on Internal Controls
Critical Audit Matters
Departures from GAAP

Standard: PCAOB Auditing Standard #3100 (Reporting on Audits of Financial Statements)

Read: Chapter 12

GROUP PROJECT DUE

Week 15) – Group Presentations

QUIZ #8 DUE (Week 14 Readings)

FINAL EXAM

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military *veteran* or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of *mental health* services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to *English as a second language (ESL)* should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional *academic assistance*, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]