

THE AUDITOR CAREER GAME

Pass CPA exam (+10)	Project overruns (-2)	Secondment to Sydney (+3)	Get recruited (+5)	V	Partner involved in fraud (-5)	Annual appraisal ⬇️
Big client is taken over (-1)	Big client goes bust (Go back to junior auditor)	V	Take career break to travel (miss a go)	Competitor goes out of business (+15)	Annual appraisal ⬇️	Fiddle your expenses (-2)
V	Secondment to New York (+20)	Merger fails (-15)	V	Annual appraisal ⬇️	Fail in fee negotiation (-5)	V
Get recruited (+5)	Join ACCA (+10)	Invited to join international committee (+20)	BIG BOSS	Competitor goes out of business (+25)	V	Get recruited (+5)
Competitor goes out of business (+2)	V	START Partner ⬆️	V	Convicted of fraud (Go back to auditor)	Develop new IT tool (+15)	Secondment to Hong Kong (+3)
V	START Senior auditor ⬆️	Secondment to London (+20)	Take career break to get MBA (+10)	V	Falsify accounts (-20)	Big client merges with competitor (+1)
START Junior auditor ⬆️	Become team leader (+2)	V	Get recruited (+5)	Project cancelled (-1)	Skiing accident (miss a go)	Fail CPA exam (-5)

Rules: The winner is the first player to get 200 clients.

To move from one ring to another you have to land on the Annual Assessment square and possess the requisite items.

- From junior auditor to senior auditor: CPA exam, contract and at least 30 clients OR contract and 50 clients.
- From senior auditor to partner: at least 100 clients
- From partner to big boss: 200 clients

Correct answers to the vocabulary questions get the following points:

- Junior auditor – 5 points
- Senior auditor – 10 points
- Partner – 20 points

<p>This certifies that the holder is a</p> <p>Chartered Public Accountant</p>	<p>This certifies that the holder is a</p> <p>Chartered Public Accountant</p>	<p>This certifies that the holder is a</p> <p>Chartered Public Accountant</p>	<p>This certifies that the holder is a</p> <p>Chartered Public Accountant</p>
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<p>Contract of employment</p> <p>The undersigned is, hereby, an employee of ABC International Audit.</p> <p>.....</p>	<p>Contract of employment</p> <p>The undersigned is, hereby, an employee of ABC International Audit.</p> <p>.....</p>	<p>Contract of employment</p> <p>The undersigned is, hereby, an employee of ABC International Audit.</p> <p>.....</p>	<p>Contract of employment</p> <p>The undersigned is, hereby, an employee of ABC International Audit.</p> <p>.....</p>
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auditor's opinion that a company's financial statements do not accurately represent the current financial position	tasks undertaken to achieve the objectives of an audit	signed document which presents the results of an audit	following the appropriate rules or laws
adverse opinion	audit procedure	audit report	compliance
opinions of the auditor as presented in the audit report	any relationship which prejudices an auditor's objectivity	following the same accounting methods for a period of time	standards used in making an evaluation
conclusions	conflict of interest	consistency	criteria
reveal information	paperwork with information used to perform an audit	agreement with a client which identifies the financial statements, procedures, objectives, etc.	unintentional misstatement or omission in the financial statements
disclosure	documentation	engagement letter	error
information used by auditors to reach conclusions	auditors engaged to perform the independent annual audit of a company's financial statements	intentional deception such as false financial reporting	recommended method but that does not have the force of a standard
evidence	external auditor	fraud	guidelines

freedom from bias	opening of an audit report	intentional misstatement or omission of important information in the financial statements	official written communication from the client to the auditor during the audit.
independence	introductory paragraph	irregularity	management representation letter
embezzle or remove money dishonestly from the company	untrue information in the financial statements	auditor's conclusion	final part of an audit report which contains the auditor's conclusion
misappropriate	misstatement	opinion	opinion paragraph
audit opinion expressing certain limitations of the audit	perform an audit of financial statements which have already been audited	establishing agreement between separate sources of information	engagement (less detailed than an audit) to provide some assurance about the reliability of financial statements
qualified	reaudit	reconcile	review
type of engagement such as audit, compilation or review	'The US agency which polices Federal securities law is known as the S__ E__ C__.'	'An auditor's job is to confirm that the financial statements give a ___ ___ view of the company's financial situation.'	prove the accuracy of figure or the existence of assets
scope	Securities Exchange Commission	true and fair	verify

THE AUDITOR CAREER GAME

Teacher's Notes

Aim:

To expand and practise the basic vocabulary associated with financial auditing. This game is specifically designed for learners working for audit firms although some of the vocabulary may be useful to learners from companies' finance departments who have to work with auditors.

Level:

Pre-Intermediate to Upper-Intermediate

Rules:

The game consists of

- the board
- vocabulary cards x 32 (These fold in two and should be placed with the definition facing up so as to conceal the vocabulary item.)
- Chartered Public Accountant certificates x the number of players
- Contracts of Employment x the number of players

You need to supply:

- one dice
- player pieces: coins or coloured counters from another game are suitable

Number of players: 2 to 6

The winner is the first player to get 200 clients and/or become the Big Boss of the audit firm.

All the players begin on the START square on the outside ring. Everyone begins as a junior auditor. Each player throws the dice. The player with the highest throw starts. The players then throw the dice in turn in order to move around the board. On most squares of the board there is an opportunity to collect (or lose) clients and, on the first ring, to obtain a pair of important extra elements.

When a player lands on the **Pass CPA exam** square, they are given a *Chartered Public Accountant certificate*. When they land on a **Get recruited** square, they are given a *Contract of Employment*. It is possible to move up the career ladder of the audit firm without being a CPA but players must have a contract to go any higher.

To move from one ring to another a player has to land on the annual assessment square and possess the following items:

- From junior auditor to senior auditor: a CPA certificate, a contract and at least 30 clients OR a contract and 50 clients.
- From senior auditor to partner: at least 100 clients
- From partner to big boss: 200 clients

If the player on the annual assessment square meets these criteria, they move immediately to the START square of the next ring and have another throw of the dice. If a player throws a six, they can move and throw a second time. If they throw two sixes in a row they can move directly to the annual assessment square.

If a player lands on a v square, they take a vocabulary card. They read the definition and have to give the correct word or term. If they give a correct answer, they get the following points:

- Junior auditor – 5 clients
- Senior auditor – 10 clients
- Partner – 20 clients

If the player cannot give the correct answer or is wrong, the card is replaced at the bottom of the pile and no clients are gained.

Tips:

- Use the whiteboard/blackboard to keep the scores as this sets up and maintains a competitive element which can make the game fun.
- On the other hand, be careful not to let the competitive element distract from objectives of the activity as part of a language lesson. Be ready to provide feedback and correction, during the game if appropriate or after in more detail. If necessary, the game can be shortened by reducing the number of clients needed to move from ring to ring, or by setting a time limit so that the player with the most clients at that moment is the winner.
- The main focus of this game is the vocabulary. The vocabulary cards can be used a quiz at an earlier stage of a course and then the game used for recycling or as a review. Alternatively, the cards can be used a quiz or review after playing the game.

Ultimately, the vocabulary should be recycled in some sort of meaningful context. One way is for learners to create their own definitions for the terms on the cards, or, better still, to use as many as they realistically can to talk about their own job and responsibilities. This can be done as a pair work speaking activity with the vocabulary available for immediate reference; in small groups, learners can prepare short presentations; or, the vocabulary could be worked into a piece of writing: a short description of the learner's job or the type of description of responsibilities that might go on a job advertisement or might be included on a CV.

- An introductory or follow up activity for the game is to ask learners to talk about their career so far or to talk about their ambitions for the future. This can be used as a simple grammar review and also to reconcile any variations between the terminology used in the game and that of the learners' employer(s), e.g. in some audit firms a senior auditor is known as a audit manager.