

Getting Started with the Real Audit™ simulation - please read carefully:

Q. What if I have no familiarity with what an auditing simulation is about?

A. Please read the user manual to get a general overview of what it's about and to see what the key elements of the user interface look like - they include the auditor's virtual desk, the interactive audit program, and the multiple choice hypertext dialoguing engine. The user manual is available on our web site in the support section for students. There is also a game tutorial right after the initial briefing in the simulation that gives you a step-by-step walkthrough on how to navigate and use the key elements of the program interface.

Q. What if I get lost and don't know what to do within the simulation?

A. The general steps to be performed are listed in the interactive audit program. There are also some general hints in the Help buttons at the top the auditor's virtual desk. You can also Inquire the audit manager for some additional help on general auditing matters and some specifics, but the game is a simulation of auditing and not a comprehensive tutorial or a textbook on auditing procedure.

Q. Is there a learning curve to playing this game?

A. Yes, we believe it is approximately one hour, but this may vary depending on your general ability to learn and your experience with computers, games, and auditing (although no prior experience is required). We believe that 20-30 minutes with the user manual, 10 minutes with this FAQ, 10 minutes with game tutorial, and 20-30 minutes of actual game play should get you to a point where you feel like you understand what's going on.

Q. How do I navigate?

- A. - From your virtual desk to someone else's office - select that person from the evidence list, and then use the proper audit procedure such as Inquire.
- From Planning to Accounts Receivable (Private client) - click the AR button on the auditor's virtual desk
 - From Planning to Internal Control (Public client) - click the IC button on the auditor's virtual desk
 - From AR back to Planning - click the Planning button on the auditor's virtual desk screen
 - From Internal Control back to Planning (Public client) - click the Planning button on the auditor's virtual desk
 - From AR to FA, AP, INV, or CoTA - left click the account button to advance to the next account or right click to toggle in any order.
- A. - for SOX 404 standalone:
- From Planning to Evaluate Management PROCESS - click the PROCESS button on auditor's virtual desk
 - From PROCESS to Planning - click the Planning button on the auditor's virtual desk screen
 - From PROCESS to ENTITY-LEVEL, ACTIVITY-LEVEL, or PREPORT Preparation - left click the phase button to advance to the next phase or right click to toggle in any order.

If you are still having trouble "navigating" please email us at support@realaudit.com with the subject: Navigating? and explain specifically what you are trying to do and why the user manual, this FAQ, and the game tutorial were not helpful. While we believe that these aids should be enough, some students may need more (and we will try to work with you to figure out what that is). If you are in an undergraduate course, the audit tasks in this simulation should be assigned concurrently or after they are covered in your textbook. If you are in a graduate course, you should be able to research what you previously covered as an undergrad. If you are using this simulation as a graduate student and have not had an undergraduate auditing class or did not cover the assigned audit tasks from the simulation in your undergraduate auditing course - this should be brought to the attention of your instructor so that a proper learning strategy can be worked out..

Q. How do I Inquire or interview the client?

A. Use the multiple choice dialogues below the office scene - selecting one of the choices will obtain a response from the client and another set of choices and so on. A demo of this process is provided in the game tutorial.

Q. Can I ask questions that are not preprogrammed in the simulation and have the computer determine a proper response to my question?

A. No, unfortunately no computer game has that artificial intelligence capability at this time

Q. Should I ask all the questions available?

A. Not necessarily - ask the most relevant best choices in the circumstances.

Q. What if I don't like the questions that are listed as choices?

A. Please pick the best ones available (like you would do on an examination) - however, please feel free to write the questions down that you would like to ask and to whom and then submit them with your working papers to your instructor for credit in grading. You should also email them to us at support@realaudit.com with the subject: Additional dialogue? and we will try to give you a response, if possible. In some cases, however, we may indicate that the question should be treated as an open matter that should be reported as unresolved at the conclusion of the engagement in the form of a report chosen by your instructor.

Q. Can I carry out the specifics for all auditing procedures such as confirming individual accounts receivable and performing the specific alternate procedures?

A. Most, but not every detail - to save time and to make the simulation less complicated, some work is done for you by clicking the proper procedure buttons.

Q. Is every possible piece of evidence available to test?

A.. Most everything - however, if you need something that is not there, list it as "difficulties with the engagement" and report the needed evidence in your final report, the form of which will vary by instructor and may be written, oral, or a presentation to the audit committee, etc.

Q. Is all the necessary evidence provided to me at the start of the engagement like it is in textbooks?

A. No - the simulation requires that you obtain it from the client and learn to work within their constraints and idiosyncrasies. This is how it works in the real world.

Q. Is everything in the simulation intended to be realistic?

No, some things have been changed to facilitate the learning objectives and assessment. For example, the manual client response setting (versus automatic) is not realistic, but it facilitates comprehension and efficiency since some students read at a faster rate than others. We also use check marks on the audit program (instead of signing and dating) to indicate that the work is done because it helps organize student thinking, the recording of conclusions, and the method of assessment. You can also repeat portions of the simulation and replay history to learn from your mistakes (which is not realistic but very beneficial to learning) by saving your game frequently with different names. We also tried to present the simulated audit in the form of an entertaining story with emerging issues and humor to make the experience less like work and more like something you would find to be interesting and fun. If that is not the case, then please send us an e-mail at support@realaudit.com with the subject: Interesting and fun? and in your message tell us why not. We are very open to your suggestions!

Q. Do I need to use people skills in the simulation?

A. The simulation was designed to promote the effective use of interpersonal and negotiation skills necessary in the real world - if you do not use them you will have the opportunity to observe some real world consequences.

Q. Is it possible to get fired?

A. Yes, although the probability varies with the level of client style you select. If you want a challenge, select client style = "unfriendly" and the likelihood increases. Otherwise, it is still possible but less likely.

Q. Can I repeat my questions or interviews?

A. Generally, not - however, you should save you game frequently and then use a prior game to go back and repeat portions of the audit if you don't like your results without having to start a whole new game.

Q. How do I save my progress and then load it back latter?

A. Use the save game button on the in-game menu and save it to your computer's hard drive or to an external storage medium such as a USB flash drive. Please see the save game section in the user manual for examples of save game file naming and limitations on where games can be saved. It is also important, if you do not use the save games folder provided within the simulation (not recommended), to take special note of where you saved your games - so they do not get lost.

Q. Should I back up my save game files?

A. Yes. If your hard drive crashes or if your computer is damaged or stolen, it is a good idea to have a backup of your saved games so you won't have to start your assignment all over again. Save games are not stored on our server, so you must establish a plan to safeguard them - the same as you would a term paper.

Q. Are the financial statements and working papers available in spreadsheet format?

A. They used to be (partially), but are not at this time. We are working on a plan to make them all available in a future version of the program.

Q. Is it possible to run other programs i.e., multitask, while I am running Real Audit™.

A. Yes, but we do not support it because Windows does not provide reliable multitasking and the system may crash. Real Audit™ should not crash when running by itself, but running other programs simultaneously such as e-mail, AOL IM, Media Player, wordprocessors, speadsheets, etc. can cause program conflicts or overload and Windows may crash. If you absolutely must check your e-mail or do wordprocessing, you can access those programs while running the simulation using Alt Tab. However, if you crash and lose data or your progress while multitasking, we are not responsible and unfortunately can not support this because the Windows OS does not reliably support it (hence, it is beyond our control). Save frequently!