Acct 527.81E Auditing Dallas

COURSE SYLLABUS: Fall 2014

Instructor: Daniel Haskin, PhD, CPA
Office Location: BA 117
Office Hours: TBD
Office Phone: 903.886.5652
Office Fax: 903.468.3216
University Email Address: daniel.haskin@tamuc.edu

COURSE INFORMATION

Textbook Required: Louwers, T, Ramsey, et al, Auditing & Assurance Services 5th Edition (2013) ISBN: 0078025443

Connect Plus Accounting is a supplement to the text which can be purchased with a new book or separately from the Connect website after class begins. Connect Plus is required

Course Description: This course is a study of the professional auditing standards followed by public accountants in performing the attest function for financial statements and supporting data. Prerequisites: Acct 322, 433.

Student Learning Outcomes

1. Discuss the nature of auditing and assurance services including the impact of various statues and regulations.
2. Demonstrate knowledge of basic auditing standards.
3. Demonstrate on understanding of the linkages between financial statement information and auditing objectives.
4. Identify the stages of an audit from planning to conclusion.

Intellectual Development:
This course will strive to provide an academically rigorous and intellectually challenging environment which stimulates personal growth, creative and critical thinking, and the highest standards of professional and ethical conduct.

In addition to developing technical expertise in the course subject matter, this course:
- develops and fosters communication skills, both written and oral
- enhances critical thinking
- challenges decision-making
- promotes intellectual curiosity and lifelong learning

COURSE EVALUATION:
The ***final course grade*** will be based on the following items:

GRADING SCALE:

GRADE	PERCENTAGE
A	90-100
B	80-89
C	70-79
D	60-69
F	0-59

GRADE WEIGHTS:

ASSIGNMENT	POINTS
Short Quizzes	50
Homework	50
Exam One	100
Exam Two	100
Final Exam	100
Research Paper	50
Participation	50
TOTAL	**500**

Short Quizzes and Homework: The short quizzes and homework will be completed using Connect Plus. Grade will assigned using a simple average of all quizzes.

Research Paper: The research paper will be assigned on the date on the course schedule and will be due on the date indicated on the course schedule. Details will be posted on eCollege.

Participation: Participation points will be based on contribution to class, attendance, and other factors.

TECHNOLOGY REQUIREMENT

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements for the Epic Web Client are:
    - Any current Flash-compliant browser (e.g., Internet Explorer 7 or Firefox 3.0)
    - 512 MB of RAM, 1 GB or more preferred
    - Broadband connection required courses are heavily video intensive
    - Video display capable of high-color 16-bit display 1024 x 768 or higher resolution
- A sound card and speakers or headphones
- Current anti-virus software must be installed and kept up to date
- Some classes may have specific class requirements for additional software. These requirements will be listed on the course offerings page. Most home computers purchased within the last 3-4 years meet or surpass these requirements.
- You will need some additional free software for enhanced web browsing. Ensure that you download the free versions of the following software:
    - Adobe Reader
    - Adobe Flash Player
- At a minimum, you must have Microsoft Office 2003, XP, 2007 or Open Office. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for   assignment submission, will also be required. If you do not have Microsoft Office, you   can check with the bookstore to see if they have any student copies.

ACCESS AND NAVIGATION

eCollege Access and Log in Information

This course will be facilitated using eCollege, the Learning Management System used by Texas A&M University-Commerce. To get started with the course, go to: http://www.tamuc.edu/myleo.aspx.

You will need your CWID and password to log in to the course. If you do not know your CWID or have forgotten your password, contact Technology Services at 903.468.6000 or helpdesk@tamu-commerce.edu.

It is strongly recommended that you perform a "Browser Test" prior to the start of your course.

To launch a browser test, login to ECollege, click on the 'myCourses' tab, and then select the
"Browser Test" link under Support Services.
Course Navigation

All aspects of this course, including presentations, assignments, readings, and exams will be completed / turned in through eCollege. Your grades will also be available in eCollege.

This course like the others in the program is divided up into weekly units. The Activities/Assignments will provide you with a list of everything you need to do to be successful in the course.
You should begin by reading the course syllabus, paying particular attention to the assignments and course calendar, and then complete the Start Here unit.

COMMUNICATION AND SUPPORT

Interaction with Instructor Statement

My primary form of communication with the class will be through Email and Announcements. Any changes to the syllabus or other important information critical to the class will be disseminated to students in this way via your official University Email address available to me through MyLeo and in Announcements. It will be your responsibility to check your University Email and Announcements regularly.

Students who Email me can expect a reply within 24 hours M-F. Students who Email me during holidays or over the weekend should expect a reply by the end of the next regularly scheduled business day.

Virtual Office

Welcome to my office. This space is set aside for students to ask course related questions. Place any questions or concerns about the course here and they will answered within 24 hours on weekdays. (It is possible that I will answer all threads during my office hours as posted on the syllabus.)
Please feel free to answer one another's questions. I will check answers (as well as questions) for correctness, but do not hesitate to respond to a posting if you feel you can answer the question thoroughly and directly.

eCollege Student Technical Support

Texas A&M University-Commerce provides students technical support in the use of eCollege.

The student help desk may be reached by the following means 24 hours a day, seven days a week.

- **Chat Support:** Click on *'Live Support'* on the tool bar within your course to chat with an eCollege Representative.
- **Phone:** 1-866-656-5511 (Toll Free) to speak with eCollege Technical Support Representative.
- **Email:** helpdesk@online.tamuc.org to initiate a support request with eCollege Technical Support Representative.

Help: Click on the *'Help'* button on the toolbar for information regarding working with eCollege
(i.e. how to submit to dropbox, and how to post to discussions, etc.)

For assistance with the library: To access the Library databases and tutorials click on the Library link under Course Home or minimize your eCollege session and open another browser window going to the Library's web site directly, at the following link: http://www.tamuc.edu/library not from within eCollege.

myLeo Support

Your myLeo email address is required to send and receive all student correspondence. Please email helpdesk@tamuc.edu or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at https://leo.tamuc.edu.

Policy for Reporting Problems with eCollege

Should students encounter eCollege-based problems while submitting assignments/discussions/comments/exams, the following procedure **MUST** be followed?

1. Students must report the problem to the help desk. You may reach the helpdesk at
2. helpdesk@online.tamuc.org or 1-866-656-5511
3. Students **MUST** file their problem with the helpdesk and obtain a helpdesk ticket number
4. Once a helpdesk ticket number is in your possession, students should Email me to advise me of the problem and to provide me with the helpdesk ticket number
5. At that time, I will call the helpdesk to confirm your problem and follow up with you

PLEASE NOTE: Your personal computer/access problems are not a legitimate excuse for filing a ticket with the help desk. You are strongly encouraged to check for compatibility of your browser **BEFORE** the course begins and to take the eCollege tutorial offered for students who may require some extra assistance in navigating the eCollege platform. **ONLY** eCollege-based problems are legitimate.

Internet Access

An Internet connection is necessary to participate in discussions and assignments, access readings, transfer course work, and receive feedback from your professor. View the requirements as outlined in Technology Requirements above for more information.

Learner Support

Go to the following link One Stop Shop- created to serve you by attempting to provide as many resources as possible in one location.
Go to the following link Academic Success Center- focused on providing academic resources to help you achieve academic success.

ADA Statement

Students with Disabilities
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services
Texas A&M University-Commerce
Gee Library- Room 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
StudentDisabilityServices@tamuc.edu

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning

environment. (See *Code of Student Conduct from Student Guide Handbook).*

Schedule Fall 2014

Week 1: (Aug 25-Aug31) Chapter 1 Auditing and Assurance Services

Week 2: (Sep 1-Sep7) Labor Day Holiday

Week 3: (Sep 8-Sep 14) Chapter 2 Professional Standards

Week 4: (Sep 15-Sep 21) Chapter 3 Engagement Planning

Week 5: (Sep 22-Sep 28) Chapter 4 Management Fraud and Audit Risk

Week 6: (Sep 29-Oct 5) Exam 1

Week 7: (Oct 6-Oct 12) Chapter 5 Risk assessment: Internal Control Evaluation

Week 8: (Oct 13-Oct 19) Chapter 6 Employee Fraud and the Audit of Cash
Research Paper Assigned

Week 9: (Oct 20-Oct 26) Chapter 7 Revenue and Collection Cycle

Week 10: (Oct 27-Nov 2) Chapter 8 Acquisition and Expenditure Cycle

Week 11: (Nov 3-Nov 9) Exam 2

Week 12: (Nov 10-Nov 16) Chapter 9 Production Cycle

Week 13: (Nov 17-Nov 23) Chapter 10 Finance and Investment Cycle
Module A

Week 14: (Nov 24-Nov 30) Chapter 11 Completing the Cycle
Module B

Week 15: (Dec 1-Dec 7) Chapter 12 Reports on Audited Financial Statements. **Research Paper Due**

Finals Week: (Dec 8-Dec 14) Final Exam

ACCT 527 Auditing Rubric

Criteria (Course Objectives)	3 (Exceeds Expectations)	2 (Meets Expectations)	1 (Does Not Meet Expectations)
Discuss the nature of auditing and assurance services including the impact of various statues and regulations.	Student demonstrates excellent understanding of the nature of auditing and assurance services including the impact of various statues and regulations.	Student demonstrates an understanding of the nature of auditing and assurance services including the impact of various statues and regulations.	Student cannot demonstrate an understanding of the nature of auditing and assurance services including the impact of various statues and regulations.
Demonstrate knowledge of basic auditing standards	Student demonstrates excellent knowledge of basic auditing standards.	Student demonstrates knowledge of basic auditing standards.	Student is not able to demonstrate knowledge of basic auditing standards.
Demonstrate on understanding of the linkages between financial statement information and auditing objectives.	Student demonstrates excellent knowledge of the linkages between financial statement information and auditing objectives.	Student demonstrates knowledge of the linkages between financial statement information and auditing objectives.	Student demonstrates no clear knowledge of the linkages between financial statement information and auditing objectives.
Identify the stages of an audit from planning to conclusion.	Student demonstrates excellent knowledge in identifying the stages of an audit from planning to conclusion.	Student demonstrates knowledge in identifying the stages of an audit from planning to conclusion.	Student demonstrates no knowledge in identifying the stages of an audit from planning to conclusion.