



## **Acct 527.01W & 02W Auditing Online**

COURSE SYLLABUS: Fall 2015

**Instructor:** Daniel Haskin, PhD, CPA

**Office Location:** BA 116

**Office Hours:** Dallas: 4:15pm-6:15pm and 9:00pm-10:00pm Monday  
Commerce-4:00pm-6:00pm Tuesday

**Office Phone:** 903.886.5635

**Office Fax:** 903.468.3216

**University Email Address:** daniel.haskin@tamuc.edu

### **COURSE INFORMATION**

**Textbook Required:** Louwers, T, Ramsey, et al, Auditing & Assurance Services 6<sup>th</sup> Edition (2015) McGraw-Hill

**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:**

<b>GRADE</b>	<b>Percentage</b>
A	90-100
B	80-80
C	70-79
D	60-69
F	0-59

**GRADE WEIGHTS**

<b>ASSIGNMENTS</b>	<b>POINTS</b>
Short Quizzes	50
Exam 1	100
Exam 2	100
Exam 3	100
Final Exam	100
Project	50
<b>Total</b>	<b>500</b>

**Short Quizzes:** Short quizzes will be completed using eCollege. Your grade for the short quizzes will assigned using a simple average of all quizzes. You will have a two-week window to complete each assignment. No late submissions will be accepted.

**Project:** A project will be assigned will be assigned later in the semester and will be due the last week of class. Details will be posted on eCollege.

**Current Material:** In addition to the material which is presented in the textbook, we will incorporate up-to-date information about the auditing and accounting profession into the course. New material will be presented in class as it arises and will be summarized in one of the lectures.

**Global Reporting Initiative:** The Global Reporting Initiative (known as GRI) is an international independent standards organization that helps businesses, governments and other organizations understand and communicate their impacts on issues such as climate change, human rights and corruption. We will discuss the relevance of the GRI to the auditing profession.

**ClassLive** will be held every Wednesday starting September 2 at 7:30pm CDT. The professor will answer any questions that the students may have. You can access ClassLive under the Live button on eCollege.

## **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](mailto: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.

## **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.

### **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 be answered as soon as possible. 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](mailto: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](mailto: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](mailto: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](mailto: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*).

## **Non-Discrimination Statement**

A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic

information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

### **Comprehensive Final**

This course is one of the five courses that will be tested on the comprehensive final in order complete the degree requirements for the MS in Accounting. You must take the comprehensive final in your last semester of coursework.

## **Schedule Fall 2015**

**Week 1:** (Aug 31-Sep 6) Chapter 1 Auditing and Assurance Services

**Week 2:** (Sep 7-Sep 13) Module A

**Week 3:** (Sep 14-Sep 20) Chapter 2 Professional Standards

**Week 4:** (Sep 21-Sep 27) Chapter 3 Engagement Planning

**Week 5:** (Sep 28-Oct 4) Exam 1

**Week 6:** (Oct 5-Oct 4) Chapter 4 Management Fraud and Audit Risk

**Week 7:** (Oct 5-Oct 12) Chapter 5 Risk Assessment: Internal Control Evaluation

**Week 8:** (Oct 19-Oct 25) Chapter 6 Employee Fraud and the Audit of Cash

**Week 9:** (Oct 26-Nov 1) Exam 2

**Week 10:** (Nov 2-Nov 8) Chapter 7 Revenue and Collection Cycle  
Update on current auditing developments.

**Week 11:** (Nov 9-Nov 15) Chapter 8 Acquisition and Expenditure Cycle

**Week 12:** (Nov 16-Nov 22) Chapter 9 Production Cycle  
Chapter 10 Finance and Investment Cycle

**Week 13:** (Nov 23-Nov 29) Exam 3

**Week 14:** (Nov 30-Dec 6) Chapter 11 Completing the Cycle  
Module B

**Week 15:** (Dec 7-Dec 12) Chapter 12 Reports on Audited Financial Statements. Global Reporting Initiative

**Final:** (Dec 12-Dec 18) Final Exam

## **ACCT 527 Auditing Rubric**

<b>Criteria (Course Objectives)</b>	<b>3 (Exceeds Expectations)</b>	<b>2 (Meets Expectations)</b>	<b>1 (Does Not Meet Expectations)</b>
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.