

## ACCT 528 – Advanced Auditing – UCD – Wednesday Nights

Texas A&M University  
Department of Accounting, College of Business  
Fall 2015  
81803

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<b>Location</b>	Universities Center Dallas	<b>Office Hours:</b> At UCD, TBD
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This is a face-to-face course. It is held at the Universities Center of Dallas (downtown Dallas).

I will have office hours at the UCD; you may talk to me before or after class; you may email me. You may text me or leave me a message on my cell phone (given above). Be smart about frequency of texts (etc.), but do not feel uncomfortable using it if you need to.

My email: [Jennifer.Smith@tamuc.edu](mailto:Jennifer.Smith@tamuc.edu).

There is another Jennifer Smith address in the directory. Do not use that address.

I care very much about your success in this course. I will work with you toward your success. If you encounter difficulties, please let me know as soon as possible. It is much harder to help you after the fact.

## COURSE INFORMATION

### Required Texts and Other Materials

Knapp, *Contemporary Auditing*, 10<sup>th</sup> Edition.  
ISBN: 9781285066608

- You make your own decision which edition of the textbook to use. However, you are responsible for knowing the changes and differences between the 13<sup>th</sup> edition and other editions.
- You do ***NOT*** need to purchase online access to this course.

## COURSE OBJECTIVES

This course will use case studies to explore audit topics not extensively covered in a typical introductory auditing course including internal controls, planning and risk assessment, audits of business cycles, and workpapers.

## STUDENT LEARNING OBJECTIVES

1. Demonstrate an understanding of planning and conducting an engagement including making assessments of audit risk, fraud, materiality, and deciding the nature, timing, and extent of tests.
2. Identify objectives for particular audits, select and apply tests of control and substantive procedures to obtain appropriate audit evidence, evaluate the evidence, and draw reasonable conclusions.
3. Apply relevant account and reporting standards to evaluate and form opinions on financial statements.

## COURSE REQUIREMENTS

### Activities and Assessments

The course is arranged into seven modules, each covered in two weeks.

1. One quiz per module. One hour each. Multiple choice and short answer. I do not know specifically how many of each type of question. You will have one hour's worth of questions. The module quiz will generally be given in class during the second week of the module. It will be closed book. You will be given an idea of quiz coverage during the class meeting the week before the quiz.
2. Class Participation. We will cover textbook and other questions. I will give the questions to you in advance. We will have a mix of students answering questions aloud and in in-class exercises. You will have to answer aloud for some of the questions. Not every class, but count on being called upon. I will warn you a class in advance and indicate what question(s) I will ask you. If you are nervous about answering questions, come and talk to me. I have many techniques for managing this fear.
3. One homework assignment per module. Each assignment is worth 10 points. These are intended to be practice on basic concepts/rules. These assignments must be handed in to the DropBox on or before the due dates.

The final exam is not comprehensive, although questions will be drawn from the entire course. You will be told which topics to study for the final exam. I will advise you as we work through the course materials and then provide you with a list of the topics included on the final.

You are required to read assigned chapters. While evaluations will cover the lectures and assignments described above, actually reading each *entire* chapter will help give you an understanding of the key materials.

The final exam is online and open-book. You must work the questions yourself and not share with or receive help from another student or any person other than me. You must study and truly comprehend the material in order to do well on quizzes. The questions will require analysis and comprehension, not mere memorization.

Cramming is strongly discouraged.

You will have enough time to complete the exam if you have studied. Do not expect to be able to look up the answers to every question. The questions require comprehension and analysis. The book might or might not help if you forget the specifics of a rule. Study as though you will be taking a closed-book, in-class exam.

## GRADING

**Evaluation:** Course grades are based on the following

Course Requirement	Percentage of Final Grade
Homework	7%
Participation/Class Exercises	36%
Quizzes	42%
Final Exam	15%

**Grading:** The following represents the general grading policy for this class, set to correspond with the policy of the College of Business.

A	= 90% & above
B	= 80% to 89.9%
C	= 70% to 79.9%
D	= 60% to 69.9%
F	= 59.9% & below

## TECHNOLOGY REQUIREMENTS

You will need access to a computer to:

- Complete your assignments using Microsoft Word.

- Submit your assignments to DropBox. Do not bring them to class. The due dates fall before class dates.
- Read your Leomail regularly.
- Complete the online final exam.

There is a computer center at the UCD and on the Commerce Campus. I recommend finding out the hours, what you need to do to use it, etc. before things are due. As noted, homework assignments must be submitted before due dates, which means you cannot go to the UCD on class day and submit right before class. Such assignments are late and will be given a grade of zero.

## ACCESS AND NAVIGATION

To get started with the course, go to: <http://www.tamuc.edu/myleo.aspx>. When you click through to your course, you are clicking through to the eCollege.

**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@tamuc.edu](mailto:helpdesk@tamuc.edu).**

Technical assistance is available 24 hours a day/ 7 days a week.

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

**Email:** [helpdesk@online.tamuc.org](mailto:helpdesk@online.tamuc.org) or **Call 1-866-656-5511**

**Note:** Personal computer problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, Office Services such as Kinko's, an Internet cafe, or a bookstore such as Barnes & Noble, etc.

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.

### **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>.

## **COMMUNICATION AND SUPPORT**

I care very much about your success in this course. I encourage you to work with me to become as successful as you can in this course.

**Email:** Email is appropriate for questions that are personal in nature. Do Not post any confidential questions on the public class website for all students to view.

## **LEARNER SUPPORT**

### **Library Database Assistance**

The library offers a web-based access. You can access this site under Course Home in Pearson Learning Studio or directly at the following address: <http://www.tamuc.edu/library/>

Please take a look – you can access these resources and learn about using basic search skills, selecting the best databases for your needs, and accessing the databases both on-campus and off-campus.

If you have any questions or would like to offer some feedback, please contact:

Sarah Northam  
Head of Research and Instruction Services  
Subject Specialist for the College of Business & Entrepreneurship  
Phone: 903/886-5714  
Email: [Sarah.Northam@tamuc.edu](mailto:Sarah.Northam@tamuc.edu)

## ADDITIONAL COURSE POLICIES

- **Refrain from complaining** or whining about projects, workload, and due dates. All students will be treated and graded equally and fairly. Your performance determines your final grade. **YOUR FINAL GRADE HAS NOTHING TO DO WITH ALL OTHER CIRCUMSTANCES (e.g., scholarship eligibility, pending employment offers, etc.), BUT POINTS EARNED IN THE SEMESTER.**
- **Engaging in ethical behavior**, which means you do not ask the professor to make "special exceptions" (i.e., bend the course and university rules) for you.
- **Respect others' time:** Please avoid asking questions which are readily answerable via the course syllabus; it is disrespectful of other students' time. Most students have carefully read the syllabus and do not want to review materials they already know. However, if you have a question about an item on the syllabus, please make an appointment to see me.
- **Courteous classroom behavior:** Please make sure cell phones are in a "quiet" mode and use is restricted to emergencies only. If you have to answer a call or answer a text message, please log off and log back on when you are done.
- **Email etiquette:** when corresponding with me via email regarding any questions you may have, it is imperative that you use proper email etiquette. Remember you are preparing yourself for a business career. The earlier you become proficient in business communication etiquette, the better for you to have advantages over other job applicants and future colleagues at work.
- **Netiquette: Communication Courtesy Code:** Students are expected to follow rules of common courtesy in all email messages, threaded discussions and chats. The same rules apply online as they do in person. Be respectful of other students. Foul discourse will not be tolerated. Please take a moment and read the following link concerning "netiquette". <http://www.albion.com/netiquette/>

### Schedule Changes

The information in this syllabus is tentative and subject to change. I will announce changes in class and in eCollege as early as possible. It is your responsibility to maintain your schedule and make the changes as necessary. Daily checking of announcement is mandatory. Failure to check for changes and announcements is not an excuse for not keeping your schedule updated.

# UNIVERSITY POLICIES AND PROCEDURES

## ADA Statement

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 Student's Guide Handbook, Policies and Procedures, Conduct)

**Dropping or Withdrawal from the course:** University policy will be followed in regards to all drops and withdrawals during the semester. **To initiate a course drop, log into your My Leo account and then select the "Drop a Class" link.**

## Late assignments

- Late work won't be accepted.
- To cushion this blow and to minimize students' requests for special arrangements, I am generously offering to do the following:
  1. If you miss a class during which a quiz and/or class exercises were given, you may use the next quiz (and only the next quiz – no picking and choosing) to use for your grade for the missed quiz.
  2. If you miss a homework: same thing. Homework assignments are easy. Don't do this.
  3. I do realize that genuine illness and family situations may occasionally interfere with your ability to attend a particular class. If you know in advance, please let me know. We will determine an equitable solution – fair to you and to your classmates.

So that we don't get into fairness issues for people who never miss anything, you can do the same substitution for your lowest grades (HW, Class Exercises, Quiz). We'll do that at the end of the semester.

It's always a good idea to give it a try on everything. Don't use your freebies early. Once used, they're gone.

\*\*\* **NO EXTRA CREDIT. DO NOT ASK.** If you have trouble with the required materials in the course, it makes no sense for you to do extra credit. Extra credit is unreasonable to offer in graduate school and is strongly frowned upon by your graduate school. \*\*\*

### **Final Comments**

- This course can be fun. Stay on schedule.
- Let me know early if you are having issues that are appropriate for me to help you with.

I'm glad you're in my class. If you stay on schedule, you will be, too. I am very reasonable and will work with you.