



Acct 427.CRW Auditing Online

COURSE SYLLABUS: Summer 1 2016

Instructor: Daniel Haskin, PhD, CPA
Office Location: BA 116
Office Hours: Online
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COURSE INFORMATION

Textbook Required: Whittington, O.R., & Pany, K. (2016). Principles of Auditing & Other Assurance Services (20th ed.). New York, NY: McGraw-Hill. ISBN: 978-0-07-772914-1 (Textbook only).

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

Student Learning Outcomes

1. Discuss the nature of auditing and assurance services including the impact of various statutes and regulations.
2. Demonstrate knowledge of basic auditing standards.
3. Demonstrate an understanding of the linkages between financial statement information and auditing objectives.
4. Identify the stages of an audit from planning to conclusion.
5. Identify current events affecting the auditing profession during the current semester.
6. Demonstrate an understanding of the effect of the Global Initiative on the auditing profession.

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

ASSIGNMENTS	POINTS
Short Quizzes	100
Exam 1	150
Exam 2	<u>150</u>
Total	400

Short Quizzes: Short quizzes will be completed using eCollege. Your grade on the 100 points relating to short quizzes will assigned using a simple average of all short quiz assignments.

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*).

Academic Dishonesty

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in DocSharing in our eCollege classroom. All students are required to sign and return the form to the instructor

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.

Tentative Schedule Summer 2016

See the schedule on eCollege for the specific weekly assignments.

ACCT 427 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 statutes and regulations.	Student demonstrates excellent understanding of the nature of auditing and assurance services including the impact of various statutes and regulations.	Student demonstrates an understanding of the nature of auditing and assurance services including the impact of various statutes and regulations.	Student cannot demonstrate an understanding of the nature of auditing and assurance services including the impact of various statutes 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.