

**Texas A&M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Syllabus**  
**Auditing ACCT 427-01W & CPW**  
**Call #s – 40262 & 41638**  
**Summer 2020**

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Course Meeting Day/Time/Room: Web – Online  
Office Hours: By Appointment Only

**Course Description:**

Financial Auditing. Three semester hours. Principles and practices used by public accountants and internal auditors in examining and reporting on financial statements and supporting data. Prerequisite: Acct 322 or approval of faculty.

This course is designed to provide an introduction to auditing. It is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. This course also covers ethical and legal considerations related to the accounting profession.

**Course Materials:**

**Required Text:** Whittington, O.R. & Pany, K. (2019). Principles of Auditing & Other Assurance Services (21st ed.). New York, NY: McGraw-Hill. ISBN: 9781260299397 (loose-leaf) 9781259916984 (hardback rental)

**Recommended:**

Financial calculator: Any type is acceptable.

**Course Embedded Assessment Objectives:**

The successful student, upon completion of this course, will be expected to have achieved the following skills:

Explain the nature of auditing and assurance services including the impact of various statutes and regulations  
Demonstrate knowledge of basic auditing standards  
Demonstrate the linkage between financial statement information and audit objectives and procedures.  
Identify the stages of an audit from planning to conclusion.

**Student Responsibilities:**

1. Read assigned material on schedule.
2. Complete all homework and writing assignments on time by due date.
3. Complete examinations and quizzes by due date.
4. Participate in all discussions boards on time by due date.

### Teaching Procedures:

The class will be conducted online through MyLeo, utilizing D2L learning management system by BrightSpace. Therefore, you are expected to have the software and hardware necessary to complete the course. If you have not previously taken an online course at the University, please review the technology requirements for using D2L below and you can contact me for additional assistance as needed. Computer problems will not be considered a valid excuse for not submitting your work timely.

**Note:** All homework and writing assignments are to be turned in to the appropriate submission folder of our course website in D2L by the assigned deadline. Discussion board topics will be required to be posted in the appropriate discussion boards in D2L by the assigned deadline. Quizzes and exams will be taken in D2L and are timed.

**Quizzes, exams, homework, writing assignments and discussion board topics must be completed by the due dates. No late work is accepted and there will be no extra credit opportunities.**

### Course Evaluation:

Your final grade will be based upon the following items:

Activity	Quantity	Points Each	Total Points	Percentage
Chapter Quiz	17	20	340	26
Exams	4	100	400	31
Discussion Boards	10	20	200	15
Writing Assignments	10	20	200	15
Homework Problems	32	5	160	13
		<b>Total</b>	<b>1300</b>	<b>100</b>

### Grade Determination:

89.5%– or above A

79.5% – 89.4% = B

69.5% – 79.4% = C

59.5% – 69.4% = D

59.4% or below = F

### Description of Learning Activities:

#### Chapter Quizzes

The 17 chapter quizzes will be short multiple choice and true/false quizzes of 10 questions. Each question in the quiz is worth 2 points for a total of 20 points each and is due on Sunday. You must work by yourself on these quizzes.

#### Exams

There will be four exams. The exams will primarily include discussion questions and problems but may in some cases include objective questions such as multiple choice, matching and listing. Each consists of 10 questions (most have multiple parts) worth 10 points each for a total of 100 points. Exams will be open book, open notes, but students are required to work on their own with no assistance from anyone. Estimated length of time for each exam, 2 hours. Regular exams will be available for one week and due on Sunday with the exception of the last exam which is due the last day of class.

### ***Discussion post and response***

There will be 10 discussion boards on relevant topics. Each counts 20 points toward the course grade. Initial posts are worth 10 points and each student must reply to two other classmates' posts worth 5 points each. No student is expected to provide a complete solution; the students as a group should develop a solution or analysis of the topic. The purposes of this approach to discussion are: to encourage student interaction, to allow students to learn from one another, and to lead students to communicate using accounting terminology and ideas. The students bear primary responsibility for the success of a given discussion topic. Students will earn points by making effective, knowledgeable, prepared contributions to the dialog among students and by helping the group come to a mutual, shared solution. A student will lower his/her grade by dominating the discussion topic, by not participating, or by participating in a way that does not advance the discussion. Each discussion topic will open on Monday and close on Sunday. Initial posts are due by Wednesday and replies to classmates by Sunday with the exception of the last discussion board. For this discussion board, initial posts will be due on Tuesday and replies by Thursday, the last day of class. No late discussion board posts, initial or replies will receive credit.

### ***Writing assignments***

There will be 10 writing assignments based on material covered in the textbook and internet research. The purpose of these assignments is to require students to do various forms of analysis and to tie together topics within this course and/or ideas that relate to this course and information obtained through the internet. Typical length will be one to two pages double spaced. Each will count 20 points. Students must not work together on these writing activities. Due on Sunday with the exception of the last one which is due on the last day of class, Thursday.

### ***Homework problems***

There will be 2 homework problems per chapter, with the exception of the last chapter for which there will not be any due, for a total of 32 homework assignments each counting 5 points toward the course grade or 160 points. The homework problems will come from the textbook. They are to be done in Word or Excel. Students should work on these by themselves. Answers that closely resemble solution manual answers will not receive any credit regardless of page numbers included from the textbook as reference, etc. Due on Sunday with the exception of the final week and all work is due by the last day of class, Thursday.

### **Syllabus Change Policy:**

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

### **CPA Exam Candidates - State of Texas**

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:

1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

### **Technology Requirements:**

#### **Browser support**

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues with any of the browser versions listed in the tables below, contact D2L Support, who will determine the

best course of action for resolution. Reported issues are prioritized by supported browsers and then maintenance browsers.

Supported browsers are the latest or most recent browser versions that are tested against new versions of D2L products. Customers can report problems and receive support for issues. For an optimal experience, D2L recommends using supported browsers with D2L products.

Maintenance browsers are older browser versions that are not tested extensively against new versions of D2L products. Customers can still report problems and receive support for critical issues; however, D2L does not guarantee all issues will be addressed. A maintenance browser becomes officially unsupported after one year.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

#### Desktop Support

Browser	Supported Browser Version(s)	Maintenance Browser Version(s)
Microsoft® Edge	Latest	N/A
Microsoft® Internet Explorer®	N/A	11
Mozilla® Firefox®	Latest, ESR	N/A
Google® Chrome™	Latest	N/A
Apple® Safari®	Latest	N/A

#### Tablet and Mobile Support

Device	Operating System	Browser	Supported Browser Version(s)
Android™	Android 4.4+	Chrome	Latest
Apple	iOS®	Safari, Chrome	<p>The current major version of iOS (the latest minor or <b>point</b> release of that major version) and the previous major version of iOS (the latest minor or <b>point</b> release of that major version). For example, as of June 7, 2017, D2L supports iOS 10.3.2 and iOS 9.3.5, but not iOS 10.2.1, 9.0.2, or any other version.</p> <p>Chrome: Latest version for the iOS browser.</p>

Device	Operating System	Browser	Supported Browser Version(s)
Windows	Windows 10	Edge, Chrome, Firefox	Latest of all browsers, and Firefox ESR.

- You will need regular access to a computer with a broadband Internet connection. The minimum computer requirements are:
  - 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
- You must have a:
  - Sound card, which is usually integrated into your desktop or laptop computer
  - Speakers or headphones.
  - \*For courses utilizing video-conferencing tools and/or an online proctoring solution, a webcam and microphone are required.
- Both versions of Java (32 bit and 64 bit) must be installed and up to date on your machine. At a minimum Java 7, update 51, is required to support the learning management system. The most current version of Java can be downloaded at: [JAVA web site http://www.java.com/en/download/manual.jsp](http://www.java.com/en/download/manual.jsp)
- Current anti-virus software must be installed and kept up to date.

Running the browser check will ensure your internet browser is supported.

Pop-ups are allowed.

JavaScript is enabled.

Cookies are enabled.

- You will need some additional free software (plug-ins) for enhanced web browsing. Ensure that you download the free versions of the following software:
  - [Adobe Reader https://get.adobe.com/reader/](https://get.adobe.com/reader/)
  - [Adobe Flash Player \(version 17 or later\) https://get.adobe.com/flashplayer/](https://get.adobe.com/flashplayer/)
  - [Adobe Shockwave Player https://get.adobe.com/shockwave/](https://get.adobe.com/shockwave/)
  - [Apple Quick Time http://www.apple.com/quicktime/download/](http://www.apple.com/quicktime/download/)
- At a minimum, you must have Microsoft Office 365, 2013, 2010 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

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or [helpdesk@tamuc.edu](mailto:helpdesk@tamuc.edu).

**Note:** Personal computer and internet connection 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 service companies, Starbucks, a TAMUC campus open computer lab, etc.

## COMMUNICATION AND SUPPORT

### Brightspace Support

#### Need Help?

#### Student Support

If you have any questions or are having difficulties with the course material, please contact your Instructor.

### Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778 or click on the **Live** on the words “click here” to submit an issue via email.



Chat or click

### System Maintenance

Please note that on the 4th Sunday of each month there will be System Maintenance which means the system will not be available 12 pm-6 am CST.

## University Specific Procedures:

### Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx).  
<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: [Netiquette](http://www.albion.com/netiquette/corerules.html) <http://www.albion.com/netiquette/corerules.html>

### 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 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

### **Email Policy**

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

### **Attendance**

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedure 13.99.99.R0.01](#).

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

### **Academic Integrity**

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

[Graduate Student Academic Dishonesty 13.99.99.R0.10](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

### **Campus Concealed Carry Statement**

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations.

For a list of locations, please refer to the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

### **Other**

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

### **Discipline Policy**

"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).

### **Comfortable Learning Environment**

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

### **Academic Honesty Policy**

The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

Illegal activity – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

Cheating: The unauthorized use of another's work and reporting it as your own.

Plagiarism: Using someone else's ideas and not giving proper credit.

Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

### **Civility in the Academic Environment**

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

### **Nondiscrimination Notice**

Texas A&M University-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.

### **Incomplete in Course**

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will automatically be changed to a grade of "F." If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office.

### **Schedule**

The following schedule lists the weeks and chapters that will be covered this semester. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes.



Dates	Topics
6/1/2020	Chapter 1
6/8/2020	Chapter 2
	Chapter 3
6/15/2020	Chapter 4
	Exam 1 - Chapters 1-4
6/22/2020	Chapter 5
	Chapter 6
6/29/2020	Chapter 7
	Chapter 9
	Exam 2 - Chapters 5, 6, 7 and 9
7/6/2020	Chapter 10
	Chapter 11
7/13/2020	Chapter 12
	Chapter 13
	Exam 3 - Chapters 10 - 13
7/20/2020	Chapter 14
	Chapter 15
7/27/2020	Chapter 16
	Chapter 17
8/3/2020	Chapter 18
8/6/2020	Exam 4 - Chapters 14 - 18

