



**Acct 527 Auditing**  
COURSE SYLLABUS: Summer 2022

**INSTRUCTOR INFORMATION**

**Instructor:** Hongmei Jia, PhD **Office Location:** DAL 2058

**Office Hours:** Online, by appointment

**University Email / Preferred Form of Communication:** hongmei.jia@tamuc.edu

**Communication Response Time:** I will try to respond all emails within 24 hours during the week. Emails sent after 4 p.m. on Friday will not receive a response until Monday. If you do not receive a response during those time frame, please re-send the email.

**Preferred Form of Communication:** Emails

**Communication Response Time:** I will try to respond all emails within 24 hours during the week. Emails sent after 4 p.m. on Friday will not receive a response until Monday. If you do not receive a response during those time frame, please re-send the email.

**COURSE INFORMATION**

**Textbook(s) Required:** Louwers, Blay, et al, Auditing & Assurance Services 7<sup>th</sup> Edition McGraw-Hill (TEXTBOOK ONLY) ISBN 978-1-259-57328-6 (hardcover) or 978-1-259-73161-7 (softcover)

**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.

**College of Business Student Learning Outcomes:**

1. Students will demonstrate proficiency in **spoken communications** by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in **written communications** by creating clear and well-structured business documents.
3. Students will identify and evaluate **ethical business** issues.
4. Students will identify and evaluate **global business** challenges.
5. Students will be analytical **problem solvers** in business environments.

COB Student Learning Outcomes (SLOs)	Course Outcomes - After successfully completing this course, students will be able to:	Measurement Methods (Outcome Assessments)
2, 3, 4, 5	<ul style="list-style-type: none"> <li>• Discuss the nature of auditing and assurance services including the impact of various statutes and regulations.</li> <li>• Demonstrate knowledge of basic auditing standards.</li> <li>• Demonstrate an understanding of the linkages between financial statement information and auditing objectives.</li> <li>• Identify the stages of an audit from planning to conclusion.</li> <li>• Identify current events affecting the auditing profession during the current semester.</li> </ul>	<ul style="list-style-type: none"> <li>• Research paper assignment</li> <li>• Exams</li> <li>• Quizzes</li> </ul>

### Final examination for the Master’s/Specialist degree

All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

### Auditing and Forensic Accounting Certificate

The graduate certificate in Auditing and Forensic Accounting will equip students to gain certifications offered by the Institute of Internal Auditors (IIA) and the Association of Certified Fraud Examiners (ACFE). The twelve semester hours (4 courses) of coursework is eligible to meet requirements for the Master of Science in Accounting (MSA) program should a student wish to pursue it. ACCT 527 & ACCT 562 are in the core curriculum and the remaining courses would meet electives for the MSA.

<https://www.tamuc.edu/programs/auditing-and-forensic-accounting-graduate-certificate/>

## COURSE REQUIREMENTS

### Grading

Final grades in this course will be based on the following scale:

- A = 90%-100%
- B = 80%-89%
- C = 70%-79%
- D = 60%-69%
- F = 59% or Below

<b>Assessments</b>	<b>points</b>
Quizzes	100
Exam 1	100
Exam 2	100
Research Paper	100
Total points-----	400

### Course Grading 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.

## COURSE POLICIES

**Late work** – Due dates are posted on the syllabus and in our eCollege course. Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation **MUST** be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

**Exams/ quizzes** – You need to go to eCollege to complete quizzes. You will have a two-week window to complete each assignment. The content and format of the exam/quiz will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.

### **Academic Honesty Policy:**

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. Each student is required to download the Academic Dishonesty Policy from the Doc Sharing icon. Enter your name and the date at the bottom of the form. This means you agree to abide by the policy. Upload the completed form to the dropbox titled Academic DisHonesty Policy. You will not receive a grade in the course if you do not agree to abide by this policy.

## TECHNOLOGY REQUIREMENTS

- To fully participate in online courses you will need to use a current Flash enabled internet browser. For PC and Mac users the suggested browser is Mozilla Firefox.
- 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
  - Sound card, which is usually integrated into your desktop or laptop computer
  - Speakers or headphones.
- Current anti-virus software must be installed and kept up to date.
- 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>
- Run a browser check through the Pearson LearningStudio Technical Requirements website. [Browser Check http://help.ecollege.com/LS\\_Tech\\_Req\\_WebHelp/en-us/#LS\\_Technical\\_Requirements.htm#Browsset](http://help.ecollege.com/LS_Tech_Req_WebHelp/en-us/#LS_Technical_Requirements.htm#Browsset)

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 2013, 2010, 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.
- For additional information about system requirements, please see: [System Requirements for LearningStudio](https://secure.ecollege.com/tamuc/index.learn?action=technical) <https://secure.ecollege.com/tamuc/index.learn?action=technical>

**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 Chat or click on the words “click here” to submit an issue via email.



**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 [myLeo](https://leo.tamuc.edu). <https://leo.tamuc.edu>

**Learner Support**

The [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/) was created to serve you by providing as many resources as possible in one location. <http://www.tamuc.edu/admissions/onestopshop/>

The [Academic Success Center](http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/) provides academic resources to help you achieve academic success. <http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/>

**COURSE AND UNIVERSITY PROCEDURES/POLICIES**

**Disability** – Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at: <http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>

**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)  
<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

## **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.

**Concealed handgun** – 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 (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). 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.

## **CPA Exam/Qualifications – Requirements for CPA Examination**

You must meet the following qualifications to take the CPA exam.

- Complete the electronic fingerprint process for a background check of the criminal history files of the Texas Department of Public Safety (DPS) and the Federal Bureau of Investigation (FBI).
- Hold a baccalaureate or higher [degree](#) from a board-recognized United States college or university, or an equivalent degree as determined by board rule from an institution of higher education in another country.
- Complete [150 semester hours](#) or quarter-hour equivalents of college credit.
- Complete 30 semester hours or quarter-hour equivalents of upper level [accounting courses](#) from a board-recognized college or university. Within the coursework [two-semester hours of accounting or tax research and analysis are required](#).
- Complete 24 semester hours or quarter-hour equivalents of upper level related [business courses](#). Within the coursework [two-semester hours of accounting or business communications are required](#).
- Complete a 3-semester-hour [Board-approved ethics course](#).

The first step to determine your eligibility to take the CPA exam is to submit an [Application of Intent](#).

## 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.

### Course Coverage Schedule

<b>Week/Date</b>	<b>Chapter</b>	<b>Quiz</b>	<b>Other</b>
June 6	Chapter 1 and 2	Quiz 1 and 2	
June 13	Chapter 3 and 4	Quiz 3 and 4	
June 20	Chapter 5 and 6	Quiz 5 and 6	
June 27	Exam 1		
July 4	Chapter 7 and 8	Quiz 7 and 8	
July 11	Chapter 11	Quiz 11	Current issue and Global articles
July 18	Chapter 12	Quiz 12	<b>Paper DUE</b>
July 25	Exam 2		

The schedule printed above is subject to change at any time by the professor. You are responsible for any changes announced on D2L, or by email. The date in parentheses () is the date of the start of that particular week and not the date of events schedules during that week.