



Acct 527 Auditing 01W

COURSE SYLLABUS: Summer 2023

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: As soon as possible or 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 7th 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.

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.

[Auditing & Forensic Accounting Graduate Certificate | Texas A&M University-Commerce \(tamuc.edu\)](https://www.tamuc.edu/auditing-forensic-accounting-graduate-certificate)

Forensic Auditing Analytics (MS)

The Master of Science in Forensic Auditing Analytics degree combines courses in auditing, forensic accounting, business analytics, and cyber security to provide you not only with

traditional forensics and auditing courses but also with cutting-edge business analytics skills to improve corporate governance and successfully prevent and fight financial misrepresentations and fraud in an increasingly digital economy.

[Forensic Auditing Analytics - MS | Texas A&M University-Commerce \(tamuc.edu\)](https://tamuc.edu/forensic-auditing-analytics)

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	• Discuss the nature of auditing and assurance services including the impact of various statutes and regulations. • Demonstrate knowledge of basic auditing standards. • Demonstrate on understanding of the linkages between financial statement information and auditing objectives. • Identify the stages of an audit from planning to conclusion. • Identify current events affecting the auditing profession during the current semester.	• Research paper assignment • Exams • Quizzes

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.

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

Assessments	points
Quizzes	100
Exam 1	100
Exam 2	100
Research Paper	100
Total points-----	400

Course Grading 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.

COURSE POLICIES

Late work – Due dates are posted on the syllabus and in our D2L 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 D2L to complete quizzes. 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 Dishonesty Policy

All students must follow and conform to the University policy on Academic Dishonesty. Each student is required to download the Academic Dishonesty Policy from Course Home tab in D2L. 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 assignment tab 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.
- 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.

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 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 provides academic resources to help you achieve academic success. <https://www.tamuc.edu/academic-success-center/>

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: <https://www.tamuc.edu/student-disability-services/>

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) [Code of Conduct - Texas A&M University-Commerce \(tamuc.edu\)](https://www.tamuc.edu/code-of-conduct)

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.

Course Coverage Schedule

Week/Date	Chapter	Quiz	Other
Jun 5	Chapter 1 and 2	Quiz 1 and 2	
Jun 12	Chapter 3 and 4	Quiz 3 and 4	
Jun 19	Chapter 5 and 6	Quiz 5 and 6	
Jun 26	Exam 1		
July 3	Chapter 7 and 8	Quiz 7 and 8	
July 10	Chapter 11	Quiz 11	Current issue and Global articles
July 17	Chapter 12	Quiz 12	Paper DUE
July 24	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.