



Acct 528 01W Advanced Auditing Online

COURSE SYLLABUS: Fall 2023

INSTRUCTOR INFORMATION

Instructor: Hongmei Jia, PhD

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.

COURSE INFORMATION

Textbook(s) Required: Knapp (2018). Contemporary Auditing: Real Issues and Cases 11th edition. Cengage Learning ISBN: 978-1-305-97081-6

Supplemental Reading: Additional information for the cases may be found at www.sec.gov, www.aicpa.org, www.pcaobus.org, www.coso.org, www.cpaboard.state.la.us, www.tsbpa.state.tx.us, www.isaca.org, etc.

Access to Internet, myLeo Online and the TAMUC Library's database is mandatory. Connectivity, hardware and software are your responsibility. Completing the Student Tutorial in myLeo Online is highly recommended.

Course Description: Advanced Auditing course is an intensive study of professional conduct, auditing standards, auditor's liability, reports, and internal auditing. This course focuses on advanced auditing principles as related to publicly traded organizations, the general public, and the audit firm in general. For each class, the presentation and class discussion will incorporate the related accounting principle, the appropriate auditing standards and applicable professional standards. The importance of ethical accounting practices will be emphasized throughout the course.

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 \(tamuc.edu\)](#)

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 \(tamuc.edu\)](#)

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, 5	<ul style="list-style-type: none"> • 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. • 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. • Apply relevant account and reporting standards to evaluate and form opinions and financial statements. 	<ul style="list-style-type: none"> • Case discussion • Research paper assignment

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
Discussion thread posts	300 points
Research paper	100 points
TOTAL	400 points

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 myLeo Online 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.

Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in myLeo Online. 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 myLeo Online 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>

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](https://get.adobe.com/flashplayer/) (version 17 or later) <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.

ACCESS AND NAVIGATION

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](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

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/>

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.

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 Summer 2023

Week 1 – Oct 23 Introduction

Internal Control

Case 3.2 Howard Street Jewelers, Inc.

Case 3.3 Avon Products, Inc

Week 2 – Oct 30 Case 3.4 Case 3.7 Case 3.8

Ethical Responsibilities of Accountants

Case 4.4

Case 4.7

Week 3 – Nov 6 Case 4.8 Case 4.1

Ethical Responsibilities of Independent Auditors

Case 5.1

Case 5.2

Week 4 – Nov 13 Case 5.3 Case 5.4

Professional Roles

Case 6.2

Case 6.3

Week 5 – Nov 20 Case 6.4 Case 6.6

Audits of High-Risk Accounts

Case 2.3

Case 2.4

Week 6 – Nov 27 Case 2.7
 Case 2.8

Professional Issues

Case 7.1
Case 7.5

Week 7 – Dec 4 Case 7.6
 Case 7.7

International Cases

Case 8.1
Case 8.2

Week 8 – Dec 11 **Research paper due @ 11:59pm (Late submissions will NOT be accepted)**

The schedule printed above is subject to change at any time by the professor. You are responsible for any changes announced on myLeo Online, or by email.