



EAST TEXAS A&M

ACCT 427-01W, Auditing **Web-Based Class**

INSTRUCTOR INFORMATION

Instructor: Ran Ling, Ph.D., CPA

Office Location: BA314A

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Email Address: Ran.Ling@tamuc.edu

Office Hours: M/W 1-2 PM (BA314A), Tues 2-5 PM ([Zoom](#)), or by appointment.

COURSE INFORMATION

Course Description

Financial Auditing. Three semester hours. Principles and practices used by public accountants and internal auditors in examining financial statements and supporting data. Special emphasis is given to assets and liabilities. Prerequisite: Acct 322 or approval of faculty.

Course Objectives

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.

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

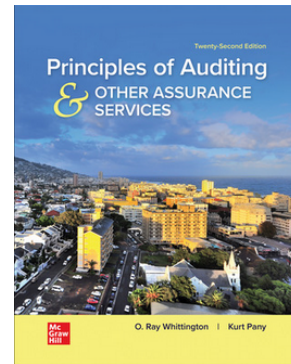
1. Explain the nature of auditing and assurance services including the impact of various statutes and regulations.
2. Demonstrate knowledge of basic auditing standards.
3. Demonstrate the linkage between financial statement information and audit objectives and procedures.
4. Identify the stages of an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

Required Materials

Principles of Auditing & Other Assurance Services
22nd edition

Authors: Whittington and Pany. Copyright 2022.

**You have the Inclusive Access to Connect and eText
through D2L.**



With Inclusive Access, you will need to register for Connect and follow the instructions provided under “McGraw Hill Connect” folder in D2L.

Textbook(s) Loose-Leaf Optional & Read Anywhere App

In addition to the e-text included with course access, there is a loose-leaf purchase option from the TAMUC or ordered within Connect. It is highly recommended. McGraw Hill has an app for download called “Read Anywhere” which you can access your e-text by using your McGraw Hill user ID and password.

COURSE REQUIREMENTS

Course Communication

All students must use their My Leo accounts when corresponding with professors. Please include the course number “ACCT 427” in the subject line of the email message. Email will be checked during business hours. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

The professor is NOT responsible for any technical difficulties experienced during the course. You should check D2L regularly for announcements and other information.

Classroom Policies

1. The class will be conducted online through MyLeo, utilizing the D2L learning management system. Therefore, you are expected to have the software and hardware necessary to complete the course. If you haven't previously taken an online course at the University, review the technology requirements for using D2L below. Contact me for additional assistance as needed. Computer problems will not be considered a valid excuse for not submitting your work on time.
2. Fair and Ethical Behavior: Please refrain from requesting special exceptions or that rules be “bent” for your situation. Course grades will reflect only the points earned during the semester, and all students will be treated and graded equally.
3. Reading the material is required. This course is different from any accounting course you have taken. It requires understanding the concepts of the auditing

framework. There is very little discussion of debits and credits, nor are there many problems to work. The course will take a lot of time and effort. You are expected to complete all assigned work in a timely manner. An essential component to your successful completion of this class is to keep up with the material. Do not let yourself fall behind!

Student Responsibilities

Student success is most effective when you take responsibility for your own learning. What you get out of this course depends on your commitment to mastering the material and completing assignments and readings on time. My role as a teacher is to facilitate your learning process. As you study the text material for ACC 427, please note that you must understand the concepts of each chapter and be able to apply them. A suggested approach for each chapter in this course follows:

- Review the chapter's learning objectives in the front of each chapter.
- Review the chapter to become aware of the content and organization.
- Read the chapter. You have to read the textbook to succeed in this course!
- Carefully study the chapter's examples and illustrations; note that you must understand both the concepts and the applications.
- Complete the review questions throughout the chapter and the multiple-choice questions at the end of the chapter. Answers and solutions are provided in D2L.
- Note any questions that you have on the chapter's material. If you still have questions, please do not hesitate to ask me to better clarify these areas of difficulty.

GRADING

Course Requirements	Points
Homework	100
Quizzes	50
Project	150
Exams	<u>150</u>
Total	450

Grading scale: A = 90%-100%, B = 80%-89%, C = 70%-79%, D = 60%-69%, and F = <60%. Your grade will be based on the activities above and weighted accordingly.

Cheating will not be tolerated. Anyone caught cheating will receive a zero on that test or assignment and will be subject to academic sanction.

ASSESSMENTS

Auditing is a very challenging topic and requires a lot of practice. The weekly assignments due on the schedule below are key parts of this course and critical to your success. These assignments are to be completed in D2L and Connect.

Homework

Read and outline the chapter before attempting homework. Homework assignments are worth 10 points each. The purpose of the graded homework is to practice concepts at a higher level of difficulty. Assignments are due in **Connect** by **9:00pm** on **Sunday** of that week. They have no time limit and **two** attempts. The lowest homework grade will be dropped.

Quizzes

The purpose of chapter quizzes is to give you feedback as to how much material you retained and mastered in preparation for the exams. Quizzes are worth 5 points each due in **Connect** every **Sunday** midnight with a duration of 30 minutes and **one** attempt. The lowest quiz grade will be dropped.

Project

Students will complete an audit project, worth 150 points in total. Instructions will be provided in D2L.

Exams

This course requires two midterm exams and a final exam, 50 points each. Refer to the Course Calendar for a detailed breakdown of exam dates.

Make-up exams will be considered only under extenuating circumstances. Extenuating circumstances include hospitalization, medical emergency, physical injury, or death of an immediate family member. Proof of the extenuating circumstance is required for make-up exam approval. Make-up exams will be scheduled within three days of approval.

Academic Dishonesty Policy Form

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

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 120 semester hours of courses including no fewer than 24 semester hours of accounting, of which 21 must be upper-level accounting; 3) Completed 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, contact D2L Support, who will determine the best course of action for resolution.

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.

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.

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.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Academic Integrity

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

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:

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

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

AI Use Policy [May 2023]

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

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](#).

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum:

<https://www.britannica.com/topic/netiquette>

Students with Disabilities-- ADA Statement

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
Email: studentdisabilityservices@tamuc.edu

A&M-Commerce Supports Students' Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

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.

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.

ACCT 427 COURSE CALENDAR

Week	SP 2025	Chapter	Assignment
1	01/13	Chapter 1 & 2	HW and Quiz
2	01/20	Chapter 3 & 4	HW and Quiz
3	01/27	Chapter 5	HW and Quiz
4	02/03	Chapter 6	HW and Quiz
5	02/10	Exam 1	Auditing Internal Control
6	02/17	Chapter 7 & 8	HW and Quiz
7	02/24	Chapter 9	HW and Quiz
8	03/03	Chapter 10	HW and Quiz
9	03/10	Spring Break	Project Part A
10	03/17	Chapter 11	HW and Quiz
11	03/24	Exam 2	
12	03/31	Chapter 13	HW and Quiz
13	04/07	Chapter 16	HW and Quiz
14	04/14		Problem 16-49
15	04/21	Chapter 17	HW and Quiz
16	04/28		Project Part B
17	05/05**	Final Exam	

** This is a short week. Friday, May 9th is the last day of Spring 2025.

Note: This syllabus is subject to change as needed to meet the objectives of the course or to aid in course administration at the discretion of the instructor.