



## **Auditing ACCT 427 – 01W**

**Spring 2026**

### **INSTRUCTOR INFORMATION**

**Instructor:** Hongmei Jia, PhD

**Office:** BA337C

**Office Hours:** T/Th noon – 12:30pm (F2F), M 1pm – 5pm (online)

**University Email / Preferred Form of Communication:** hongmei.jia@etamu.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 Description:**

Financial Auditing. 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 Materials:**

##### **Required Text**

**Principles of Auditing & Other Assurances Services 22nd Edition - \*\*D2L Inclusive Access\*\***

Authors: Whittington and Pany. Copyright 2022

**What does Inclusive Access mean?** McGrawHill Connect/ D2L opens the first week of classes. You should receive an email about Inclusive Access for this course. When you register to take this class you are automatically charged for access and the e-text (unless you opt out- not recommended). You do not have to purchase the e-textbook or access because they are included in your tuition and fees. You will login to McGrawHill Connect (Connect) from the Content

area of D2L. Upon login/registration to Connect, you will be given the option of ordering a “print copy” of the textbook. A used textbook is fine. Most coursework will be completed in Connect.

### **Recommended tools:**

Calculator- Any type is acceptable during normal class. **NOTE:** Cell phone calculators **CANNOT** be used on exams.

### **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.

### **Course Embedded Assessment Objectives:**

Upon satisfactory completion of this course, you should be able to:

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 the financial statement information and audit objectives and procedures
4. Identify the state of an audit from planning to conclusion

### **Student Responsibilities:**

1. **Read** assigned material on schedule (prior to covering the chapter in class) and **come** to class.
2. Complete all assignments on time in Connects. Emails containing photo images of your completed homework will not be graded. In fairness to persons submitting assignments in a timely manner, assignments submitted late will not receive full credit.
3. Prepare for homework, exams, and projects.
4. Cell phones must be on silent during the class and can only be used to access course materials. No cell phones can be seen or heard during exams.
5. Be considerate of other students during the class time. Students disrupting the class will be asked to leave.
6. You are more than welcome to work together on homework, but your answers must be your own. Answers that appear to be plagiarized will not be considered.
7. Include the course section in all email correspondence, preferably in the subject. Poorly written emails (no salutation, incomplete sentences, etc...) will not receive a response.

# 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
Homework	100
Quiz	50
Exam 1	50
Exam 2	50
Exam 3	50
Project	25
Total points-----	325

Exams are closed-book, closed-note, and proctored.

## TECHNOLOGY REQUIREMENTS

### LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

[https://documentation.brightspace.com/EN/brightspace/requirements/all/browser\\_support.htm](https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm)

Zoom Video Conferencing Tool

[https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom\\_Account.aspx?source=universalmenu](https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu)

## 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.

### Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

## 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 Connect to complete homework and quizzes. You will have a **six-day** 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 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.

## 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.

<https://inside.tamuc.edu/admissions/registrar/documents/studentGuidebook.pdf>.

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>

### **TAMUC Attendance**

For more information about the attendance policy please visit the Attendance webpage and Procedures 13.99.99.R0.01

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

### **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](#)

[Undergraduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/documents/13.99.99.R0.03UndergraduateStudentAcademicDishonestyForm.pdf>

## 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  
Velma K. Waters Library Rm 162

Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148  
Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Student Disability Services](#)

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

## **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.

## **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](http://www.tamuc.edu/counsel)

### **Mental Health and Well-Being**

The university aims to provide students with essential knowledge and tools to understand and support mental health. As part of our commitment to your well-being, we offer access to Telus Health, a service available 24/7/365 via chat, phone, or webinar. Scan the QR code to download

the app and explore the resources available to you for guidance and support whenever you need it.



<http://telusproduction.com/app/5108.html>

## **AI USE POLICY [DRAFT 2, MAY 25, 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

## Course Coverage Schedule

<b>Week/Date</b>	<b>Chapter</b>	<b>HW &amp; Quiz</b>	<b>Other</b>
<b>Jan 13</b>	<b>Chapter 1</b>	<b>HW &amp; Quiz 1</b>	
<b>Jan 20</b>	<b>Chapter 2</b>	<b>HW &amp; Quiz 2</b>	
<b>Jan 27</b>	<b>Chapter 3</b>	<b>HW &amp; Quiz 3</b>	
<b>Feb 3</b>	<b>Chapter 4</b>	<b>HW &amp; Quiz Quiz 4</b>	
<b>Feb 10</b>	<b>Chapter 5</b>	<b>HW &amp; Quiz Quiz 5</b>	
<b>Feb 17</b>	<b>Chapter 6</b>	<b>HW &amp; Quiz Quiz 6</b>	
<b>Feb 24</b>	<b>Exam 1</b>		<b>Due on 3/2</b>
<b>Mar 3</b>	<b>Chapter 7</b>	<b>HW &amp; Quiz Quiz 7</b>	
<b>Mar 17</b>	<b>Chapter 10</b>	<b>HW &amp; Quiz Quiz 10</b>	
<b>Mar 24</b>	<b>Chapter 11</b>	<b>HW &amp; Quiz Quiz 11</b>	
<b>Mar 31</b>	<b>Exam 2</b>		<b>Due on 4/6</b>
<b>April 7</b>	<b>Chapter 13</b>	<b>HW &amp; Quiz Quiz 13</b>	
<b>April 14</b>	<b>Chapter 16</b>	<b>HW &amp; Quiz Quiz 16</b>	
<b>April 21</b>	<b>Chapter 17</b>	<b>HW &amp; Quiz Quiz 17</b>	
<b>April 28</b>	<b>Project &amp; Exam 3</b>		<b>Due on 5/4 @11:59pm CDT</b>

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.

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.