



## ACCT 527 01W AUDITING

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](mailto: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 INFORMATION

**Textbook:** Louwers, Blay, et al, Auditing & Assurance Services 9<sup>th</sup> Edition (Connect Access McGraw-Hill is NOT required)

ISBN10: 1266796851 | ISBN13: 9781266796852

**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.

**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)

**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.

<b>COB Student Learning Outcomes (SLOs)</b>	<b>Course Outcomes</b> - After successfully completing this course, students will be able to:	<b>Measurement Methods</b> (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 statues and regulations.</li> <li>• Demonstrate knowledge of basic auditing standards.</li> <li>• Demonstrate on 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.

## **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
Exam 3	100
project	50
Total points-----	450

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

### **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	Student demonstrates excellent understanding of the nature of auditing and	Student demonstrates an understanding of the nature of auditing and assurance services	Student cannot demonstrate an understanding of the nature of auditing and

statues and regulations.	assurance services including the impact of various statues and regulations.	including the impact of various statues and regulations.	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.

## **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 D2L 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 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>

### **Graduate Students Academic Integrity Policy and Form**

[Graduate Student Academic Dishonesty Form](#)

<https://inside.tamuc.edu/aboutus/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10.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>Quiz</b>	<b>Other</b>
<b>Feb 2</b>	<b>Chapter 1</b>	<b>Quiz 1</b>	
<b>Feb 9</b>	<b>Chapter 2</b>	<b>Quiz 2</b>	
<b>Feb 16</b>	<b>Chapter 3</b>	<b>Quiz 3</b>	
<b>Feb 23</b>	<b>Exam 1</b>		<b>Due on 3/1</b>
<b>Mar 2</b>	<b>Chapter 4</b>	<b>Quiz 4</b>	
<b>Mar 16</b>	<b>Chapter 5</b>	<b>Quiz 5</b>	
<b>Mar 23</b>	<b>Chapter 6</b>	<b>Quiz 6</b>	
<b>Mar 30</b>	<b>Exam 2</b>		<b>Due on 4/5</b>
<b>April 6</b>	<b>Chapter 7</b>	<b>Quiz 7</b>	
<b>April 13</b>	<b>Chapter 8</b>	<b>Quiz 8</b>	
<b>April 20</b>	<b>Chapter 11</b>	<b>Quiz 11</b>	<b>Current issue and Global articles</b>
<b>April 27</b>	<b>Chapter 12</b>	<b>Quiz 12</b>	
<b>May 4</b>	<b>Exam 3</b>		<b>Due on 5/6</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.