

**East Texas A&M University**  
**College of Business**  
**Department of Accounting and Finance**  
**Syllabus**  
**Auditing ACCT 427 – 01E**  
**Summer 2026**

Instructor: Matt Cremeans (pronounced Kra-means), CPA  
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Email: Matt.Cremeans@etamu.edu (preferred contact method)  
Office hours: Tuesdays: 6:00-7:00PM via Zoom (Link in D2L course shell).

Additional times available but this is the ‘drop-in without a reservation’ zoom timeframe. Please be respectful for students that arrived before you.

Course Meeting Days: Online  
Course Location: Online via D2L

**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 22<sup>nd</sup> 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.

## Teaching Procedures:

This class will be conducted face to face and will incorporate several teaching styles: traditional instruction, interactive activities, projects, and in class assignments. Be prepared to discuss and ask questions about the material assigned for each class period. This class will also use Connect. Reading the material and coming to class is required because of the complexity of the material in this course. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the learning points included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentations. You are encouraged to participate in class and communicate with the other students in the course. Participation is based on volunteering for class activities and exhibiting a positive attitude, demonstrated by attentive, courteous, and respectful behavior at all times. The nature of this course allows for interaction among students, and everyone has something valuable to contribute. You are more than welcome to work together on assignments, but your answers must be your own. Answers that appear to be plagiarized will not be considered. Disruptive or rude behavior will not be tolerated.

There will be no extra credit offered on an individual basis to bring up your grade at any point during the semester. Offering extra credit for a student would not be fair to the entire class. The last date to submit homework for the semester is **6/4/2026 for any credit**. No homework will be accepted after this time. Make sure to stay on top of the homework due dates. Even though coursework is not due every week, please budget your time to complete a chapter each week. Stay on top of the coursework. Getting behind will result in a substantial amount of time required to catch back up and could impact your grade significantly.

**Missed exams cannot be made up! All exams must be taken on the scheduled days. Special arrangements can be made **ahead of time** for extenuating circumstances. All students, including athletes, who will miss an exam must notify the instructor **PRIOR** to the exam being given to reschedule your exam. I do drop the lowest homework and quiz grades at the end of the semester.**

## Course Evaluation:

Your final grade will be based upon the following items:

### Possible Points:

Exams (1)	30%
Projects (1)	18%
Homework	37%
Quizzes (2)	15%

### Grade Determination:

89.5%– or above	A
79.5% – 89.4%	= B
69.5% – 79.4%	= C
59.5% – 69.4%	= D
59.4% or below	= F

I reserve the right, at my sole discretion, to elevate your grade where I deem it necessary or issue extra credit. In no case will your grade ever be lowered from the grade you have achieved (except in the case of forewarned penalties, such as using allowed notes and not submitting them with an exam).

## CMA Exam Candidates – State of Texas

Candidates who seek the Certified Management Accountant (CMA) designation must pass the CMA examination. This exam has two parts covering twelve (12) competencies. 1) Part I – Financial planning, performance, and analytic & 2) Part II – Strategic financial management

Each part has six subparts that test the candidate's knowledge about managerial/cost accounting and decision making for businesses. In addition to passing the CMA exam, candidates must have a bachelor's degree or professional accounting certification and two years of work experience to receive the CMA designation. Further information is available at [www.imanet.org/cma-certification](http://www.imanet.org/cma-certification).

## CPA Exam Candidates - State of Texas:

### CPA Exam Candidates – For State of Texas (an amendment to Board Rule 511.57. July 2020)

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree or higher; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses **in any format**. You must have a minimum of 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 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:

### LMS

All course sections offered by East Texas A&M University 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)

YouSeeU Virtual Classroom Requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

## **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@ETAMU.edu](mailto:helpdesk@ETAMU.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, an ET campus open computer lab, etc.

## **COMMUNICATION AND 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. Other support options can be found here:

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

### **System Maintenance**

D2L runs monthly updates during the last week of the month, usually on Wednesday. The system should remain up during this time unless otherwise specified in an announcement. You may experience minimal impacts to performance and/or look and feel of the environment.

### **Interaction with Instructor Statement:**

Email is the best way to contact the instructor. Please allow 24 hours for a response. If you do not receive a response within 24 hours (Monday-Friday), feel free to send another email. Make sure email is sent from your myLeo account with the class section in the subject. The instructor will not respond to emails received from a personal email account or emails that are poorly written.

### **Course and University Procedures/Policies:**

#### **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, where possible.

### **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](#).

<http://www.etamu.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: [Netiquette http://www.albion.com/netiquette/corerules.html](http://www.albion.com/netiquette/corerules.html)

#### **ETAMU Attendance**

For more information about the attendance policy please visit the [Attendance](#) webpage.

#### **Academic Integrity**

Students at East Texas A&M University 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:

## **ADA Statement:**

### **Students with Disabilities**

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 Services***

East Texas A&M University

Gee Library- Room 162

Phone (903) 886-5930 or (903) 886-5835

Fax (903) 468-8148

Email: [studentdisabilityservices@etamu.edu](mailto:studentdisabilityservices@etamu.edu)

Website: [Office of Student Disability Services](#)

### **Nondiscrimination Notice:**

East Texas A&M University 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 East Texas A&M University 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 East Texas A&M 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. Pursuant to PC 46.035, the open carrying of handguns is prohibited on all East Texas A&M campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

### **Career Development:**

The Career Development Department develops relationships with employers resulting in career opportunities for students and alumni, while providing quality career preparation tools to develop the essential skills needed to compete in the job market. Please let [arthur.lumzy@etamu.edu](mailto:arthur.lumzy@etamu.edu) know if you need anything. Services available to all students include:

#### **ONE-ON-ONE CAREER COACHING**

- Resume and cover letter writing guide and other resources
- Mock interviews: Big Interview
- Professional headshot in our LinkedIn photo booth
- Dress to impress with The Lion Wardrobe
- HireaLion job portal

#### **CAREER EXPLORATION**

- Career assessment: YouScience (need name and email for access code)
- Lion Mentorship Program
- East Texas A&M Candid Careers

- Goin' Global

### **The Counseling Center:**

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.etamu.edu/counsel](http://www.etamu.edu/counsel)

### **AI use policy**

East Texas A&M University 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 Schedule:**

The following schedule lists the due dates for this semester. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes. The last date to submit homework for the semester is **6/4/2026**. No work will be accepted after this time. The due dates are shown on the assignments in Connect. There is also a calendar in D2L. Stay on top of the due dates and manage your time appropriately!!!

There will be no extra credit offered on an individual basis to bring up your grade. **Do not send an email** asking for extra assignments to bring up your grade at any point in the semester. Giving individual students extra assignments is not fair to the rest of the class.

**Missed exams cannot be made up! All exams must be taken on the scheduled days so please plan accordingly. Special arrangements can be made **ahead of time** for extenuating circumstances. All students, including athletes, who will miss an exam must notify the instructor **PRIOR** to the exam being given to reschedule your exam. No grades will be dropped at the end of the semester.**

# Acct 427 - TENTATIVE SCHEDULE

	<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>	<u>Sunday</u>
July	7	8	9	10	11	13
	CH 1-6					
	13	14	15	16	17	19
	Ch 7-11		Quiz 1 opens			
	20	21	22	23	24	26
	Projects		Quiz 1 closes			
	27	28	29	30	31	1-Aug
Ch 13,16, 17	Projects Due	Quiz 2 opens				
August	3	4	5	6	7	9
	Final opens	Last day for any work	Quiz 2 closes	Final Closes, END OF CLASS		
* All due dates are midnight (11:59PM) and TENTATIVE! THEY CAN CHANGE!						