COURSE SYLLABUS
Accounting 4337.001 – Auditing Principles

Instructor: Stephanie Ross, PhD, CPA, MBA, MS
Department: Gerald W Schlief School of Accountancy
Office: 292C
Phone: 936.468.1575. my office
936.468.3105 accounting department (leave message)
E-mail: Stephanie.Ross@sfasu.edu (USE SFA EMAIL ONLY)
Office Hours: T/Th: 9:15am - 10:45am, (In-office)
12:15pm – 1:45pm, (In-office)
W: 9:00am – 1:00pm, (On-line Only)
Other times by appointment only
Class Hours: ACC 4337.001: T/R 11:00am - 12:15pm
Prerequisite: ACC 3302 & 3 hours of computer science

Course Materials:
Required Text:
Auditing & Assurance Services A systematic Approach, 11th edition
Messier, Glover & Prawitt

Course Description:
Financial audit theory and practice for public and non-public companies.

Student Learning Objectives:
Exhibit and be able to discuss understanding of ethics and social responsibility.
Apply critical thinking skills by solving problems requiring quantitative and/or qualitative analysis.
Apply and demonstrate the accounting knowledge and skills in auditing.

Program Learning Outcomes:
Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at http://www.sfasu.edu/cob/ug-plo.asp.

Cheating and Plagiarism:
Cheating and/or plagiarism will not be tolerated. If a student or students are proved to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity” under General Student Policies in this syllabus.

Attendance:
Regular on-time class attendance is expected and is necessary for successful completion of this course. There is much that happens during class time that adds to your educational experience beyond what you can learn from just reading and preparing assignments. If you do not attend class regularly, you miss this. School related absences are excused IF the student provides proper signed documentation from the appropriate department.
Since the daily assignments are tentative, it may be necessary to make changes as the semester progresses. Therefore, if a student is absent, it is the student’s responsibility to contact the instructor and find out about announced changes and any additional assignments since you are still responsible for the work assigned for that day as well as any information given for that day.

In-Class Time:
Time in class will be spent on lecture, class discussion and various other activities that aid in teaching and understanding the concepts. The student is responsible for lectures, chapter readings, homework assignments and all other information provided during class time. In addition, students should be prepared for class each day with their books, calculators (when applicable), assignments, etc. Respect of your colleagues and the instructor is also expected.

Class Preparation/Participation:
In addition to discussing the chapter content each week, various class activities will be used to aid in understanding and applying the concepts being taught. These activities will take place in class during the semester (see Course Requirements on page 4). There may be additional points available for activities done during class time. **You MUST be present to earn these points and there are NO makeup assignments.** Reading the chapters BEFORE they are discussed in class will allow the student to participate in class discussion as well as ask questions.

Reading/Homework Assignments:
It is the student’s responsibility to read each chapter shown on the course timeline **BEFORE** it is discussed in class. In addition, homework assignments for each chapter are located in Connect. The due date is shown in Connect.

Quizzes/Simulations:
Quizzes will be given online through Connect for each chapter. They are due the same time the other chapter assignments (i.e. Smartbook/LearnSmart, Homework, etc.) are due. The quiz is timed and you will be allowed a total of 60 minutes to complete and only 1 attempt. You are allowed to use your textbook/ebook, notes, etc., but are **REQUIRED** to complete the quiz independently.

Group Project/Presentation:
You will complete a group project assignment and present your findings on the public company your group has been assigned (a separate packet will be provided regarding the group project expectations). This presentation should be about 20 minutes, questions/comments should be asked after your presentation by other students in the class. At the end of the semester your group members will evaluate each group member’s participation and performance in the group. Each group member will receive a participation grade between 0 and 100, based on four criteria. This grade will be used as a multiplier to determine each group member’s final group project grade and final group memo/presentation grade. For example, if your group receives a score of 100 on the group project case, but you receive a group participation grade of 70%, you will only receive 70% of the group points for the group project case and the same for the group memo/presentation.

Extra Credit/Bonus Points:
There will be no extra credit assignments. Please do NOT ask.

D2L:
In addition to class time and online office hours, D2L will be used as **my primary source** of communication. Course materials, announcements and various assignments will be posted to the D2L web page for this class. Your grades will also be posted in D2L. It is your responsibility to see that you have access to D2L for this class.
Cell Phones & Other Electronic Devices:
Cell phones (or other potentially noise-making and distracting gadgets) are to be turned off and put away during class. Cell phones may not be used for any purpose during class (not even a calculator). This is mandatory, not a request.

Extenuating Circumstances/Emergencies/Illnesses:
The student must immediately contact the Office of Student Rights and Responsibilities at 936.468.2703 if at any time during the semester an unanticipated circumstance causes the student to miss more than two consecutive classes and/or fall behind in class.

Grades:
Grades will be posted in D2L upon my completion of the grading. You must notify me within one week of the grade being posted in D2L, if you have a question about the grade, in order for any grade adjustment to be considered.

Technical Problems:
Although technical problems are no excuse for unfinished assignments, in the event you should encounter technical difficulties, you must notify the instructor IMMEDIATELY when the problem occurs in order for the situation to be given any consideration at all. Please email my SFA email with any of these problems. Understand that each situation will be handled on an individual basis.

General Student Policies

Academic Integrity (4.1):
Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty:
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials on any assignment or exam; (2) falsifying or inventing of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one’s own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one’s paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student_academic_dishonesty.pdf

Course Grades (5.5):
At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades.pdf.

Students with Disabilities:
To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Room 325 in the Human Services Building, 468-3004/468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course
instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Additional Student Services:
SFASU values students’ mental health and the role it plays in academic and overall student success. SFA provides a variety of resources to support students’ mental health and wellness. Many of these resources are free, and all of them are confidential.

On-campus Resources:
SFASU Counseling Services
www.sfasu.edu/counselingservices
3rd Floor Rusk Building
936-468-2401

SFASU Human Services Counseling Clinic
www.sfasu.edu/humanservices/139.asp
Human Services Room 202
936-468-1041

Crisis Resources:
Burke 24-hour crisis line 1(800) 392-8343
Suicide Prevention Lifeline 1(800) 273-TALK (8255)
Crisis Text Line: Text HELLO to 741-741

Student Conduct (10.4):
Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/ inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.

Course Requirements:
Quizzes/Simulations 100 points
Group Project Case 100 points
Group Memo/Presentation 100 points
LearnSmart/Smartbook 100 points
In Class Exercises 100 points
Homework 100 points

Grading Scale:
A (90%) = 540 to 600 points
B (80%) = 480 to 539 points
C (70%) = 420 to 479 points
D (60%) = 360 to 419 points
F (< 60%) = below 360 points

600 points
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<thead>
<tr>
<th>Date</th>
<th><strong>In-Class Coverage</strong> &amp; <strong>Reading Assignments</strong></th>
<th><strong>Connect Assignments</strong> &amp; <strong>Due Dates</strong></th>
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</table>
| 08/24/2021 | Introduction and Chapter 1 Read Chapter 1 before class | Ch 1 Smartbook, Homework & Quiz in Connect  
Due: 8-29, 11:59pm |
| 08/26/2021 | Chapter 1 Read Chapter 1 before class | Ch 1 Smartbook, Homework & Quiz in Connect  
Due: 8-29, 11:59pm |
| 08/31/2021 | Chapter 2 Read Chapter 2 before class | Ch 2 Smartbook, Homework & Quiz in Connect  
Due: 9-05, 11:59pm |
| 09/02/2021 | Chapter 2 Read Chapter 2 before class | Ch 2 Smartbook, Homework & Quiz in Connect  
Due: 9-05, 11:59pm |
| 09/07/2021 | Chapter 3 Read Chapter 3 before class | Ch 3 Smartbook, Homework & Quiz in Connect  
Due: 9-12, 11:59pm |
| 09/09/2021 | Chapter 3 Read Chapter 3 before class | Ch 3 Smartbook, Homework & Quiz in Connect  
Due: 9-12, 11:59pm |
| 09/14/2021 | Chapter 4 Read Chapter 4 before class | Ch 4 Smartbook, Homework & Quiz in Connect  
Due: 9-19, 11:59pm |
| 09/16/2021 | Chapter 4 Read Chapter 4 before class | Ch 4 Smartbook, Homework & Quiz in Connect  
Due: 9-19, 11:59pm |
| 09/21/2021 | Class assignment | Deliverable #1: Ratio-Analysis Spreadsheet Group Project Due 9/24 |
| 09/23/2021 | Class assignment | Ratio-Analysis Spreadsheet Group Project Due 9/24 |
| 09/28/2021 | Chapter 5 Read Chapter 5 before class | Ch 5 Smartbook, Homework & Quiz in Connect  
Due: 10-03, 11:59pm |
| 09/30/2021 | Chapter 5 Read Chapter 5 before class | Ch 5 Smartbook, Homework & Quiz in Connect  
Due: 10-03, 11:59pm |
| 10/05/2021 | Chapter 6 Read Chapter 6 before class | Ch 6 Smartbook, Homework & Quiz in Connect  
Due: 10-10, 11:59pm |
| 10/07/2021 | Chapter 6 Read Chapter 6 before class | Ch 6 Smartbook, Homework & Quiz in Connect  
Due: 10-10, 11:59pm |
| 10/12/2021 | Chapter 7 Read Chapter 7 before class | Ch 7 Smartbook, Homework & Quiz in Connect  
Due: 10-17, 11:59pm |
| 10/14/2021 | Chapter 7 Read Chapter 7 before class | Ch 7 Smartbook, Homework & Quiz in Connect  
Due: 10-17, 11:59pm |
<p>| 10/19/2021 | Class Assignment | 1) Nature of Entity; 2) Industry, Regulatory, and External Factors; 3) Objectives, Strategies, and BusinessRisks Due 10/22 |</p>
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<thead>
<tr>
<th>Date</th>
<th>Activity</th>
<th>Assignment Details</th>
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<tr>
<td>10/26/2021</td>
<td>Chapter 8</td>
<td>Read Chapter 8 before class</td>
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<td>10/28/2021</td>
<td>Chapter 8</td>
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<td>Ch 8 Smartbook, Homework &amp; Quiz in Connect</td>
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<td><strong>Due: Sunday, 10-31, 11:59pm</strong></td>
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<td>11/02/2021</td>
<td>Chapter 9</td>
<td>Read Chapter 9 before class</td>
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<td>11/04/2021</td>
<td>Chapter 9</td>
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<td><strong>Due: Sunday, 11-7, 11:59pm</strong></td>
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<td>11/09/2021</td>
<td>Chapter 18</td>
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<td>Ch 18 Smartbook, Homework &amp; Quiz in Connect</td>
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<td><strong>Due: Sunday, 11-14, 11:59pm</strong></td>
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<td>11/16/2021</td>
<td>Class Assignment</td>
<td>Deliverable # 3: Entity Environment &amp; Category: 1) Entity Performance Measures and Monitoring; 2) Management; 3) Governance Due 11/19</td>
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<td>11/18/2021</td>
<td>Class Assignment</td>
<td>Deliverable # 3: Entity Environment &amp; Category: 1) Entity Performance Measures and Monitoring; 2) Management; 3) Governance Due 11/19</td>
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<td>11/20/2021 – 11/28/2021</td>
<td><strong>Thanksgiving Break</strong></td>
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<td>11/30/2021</td>
<td>Group Presentations</td>
<td>Final Project BRA due (including Project Memo, PowerPoint Slides and Group Member Evaluations) Due 11/30 by 10:00am</td>
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<td>12/06/2021 – 12/10/2021</td>
<td>Final Exam Week</td>
<td>Final Exam Week</td>
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