COURSE SYLLABUS
Accounting 4337.500 – Auditing Principles

Instructor: Stephanie Ross, PhD, CPA, MBA, MS
Department: Gerald W Schlief School of Accountancy
Office: 292C
E-mail: Stephanie.Ross@sfasu.edu (USE SFA EMAIL ONLY)
Office Hours: Mon-Thurs: 10:00am - 12:30pm (On-line only)
Other times by appointment only
Class Hours: ACC 4337.500 – Asynchronous On-line
Prerequisite: ACC 3302 & 3 hours of computer science

Course Materials:
Required Text:
Auditing & Assurance Services A systematic Approach, 12th edition PLUS CONNECT Access

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 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. In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance for academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and the student will receive an F in the course.

Course Time:
The student is responsible for viewing the chapter lecture videos, chapter readings, homework assignments, chapter quizzes, project and all other information provided for this course. The time requirement to earn an above average grade in this course is significant, although it may vary for each student. Students should be prepared to spend 5 - 8 hours total, per chapter. To succeed in this course, it is important for students to understand the demanding nature of accounting and be willing to devote the necessary time and effort. The better you perform in this course will most likely result in enhanced performance in future audit classes.
Reading/Smartbook/Homework/Discussion Case Assignments:
It is the student’s responsibility to read each chapter shown on the course timeline BEFORE starting any of the Connect assignments. In addition, homework assignments for each chapter are in Connect. You will only have 1 attempt for each assignment. Make certain that you read the chapters before attempting the homework assignment. 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 REQUIRED to complete the quiz independently and it is closed-books, notes, etc.

Group Project Case/Summary:
You will complete a group project assignment and summarize your findings on the public company your group has been assigned (a separate packet will be provided regarding the group project expectations). Do NOT wait until the last minute to complete this project. It is very time-consuming and should be worked-on throughout the semester. 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 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.

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

D2L:
D2L will be used as my primary source of communication for this course. Please make it a habit to read the Newsfeed Announcements daily. You will be held responsible for any announcements that I post in the Newsfeed. 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.

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, 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, please reach out to McGraw Hill Technical Support first to get the issue resolved. They will provide you with a case number. You must IMMEDIATELY notify the instructor, via SFA email, with the case number from McGraw Hill. 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 accommodation. 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 100 points
Chapter Discussion Case Exercises in Connect 100 points
LearnSmart/Smartbook 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
# Tentative Course Schedule

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Coverage &amp; Reading Assignments</th>
<th>Connect Assignments &amp; Due Dates</th>
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| **Week of May 29th**      | Chapter 1                              | Ch 1 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
|                           | Read Chapter 1 before completing Connect Assignments | Due: Sunday, June 4, 11:59pm                                         |
|                           | Chapter 2                              | Ch 2 Smartbook, Homework, & Quiz in Connect                          
|                           | Read Chapter 2 before completing Connect Assignments | Due: Sunday, June 4, 11:59pm                                         |
|                           | Chapter 3                              | Ch 3 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
|                           | Read Chapter 3 before completing Connect Assignments | Due: Sunday, June 4, 11:59pm                                         |
| **Week of June 5th**      | Chapter 4                              | Ch 4 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
|                           | Read Chapter 4 before completing Connect Assignments | Due: Sunday, June 11, 11:59pm                                        |
|                           | Chapter 5                              | Ch 5 Smartbook, Homework, & Quiz in Connect                          
|                           | Read Chapter 5 before completing Connect Assignments | Due: Sunday, June 11, 11:59pm                                        |
|                           | Chapter 6                              | Ch 6 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
|                           | Read Chapter 6 before completing Connect Assignments | Due: Sunday, June 11, 11:59pm                                        |
| **Week of June 12th**     | Chapter 7                              | Ch 7 Smartbook, Homework, & Quiz in Connect                          
|                           | Read Chapter 7 before completing Connect Assignments | Due: Sunday, June 18, 11:59pm                                       |
|                           | Chapter 8                              | Ch 8 Smartbook, Homework, & Quiz in Connect                          
|                           | Read Chapter 8 before completing Connect Assignments | Due: Sunday, June 18, 11:59pm                                       |
|                           | Chapter 9                              | Ch 9 Smartbook, Homework, & Quiz in Connect                          
|                           | Read Chapter 9 before completing Connect Assignments | Due: Sunday, June 18, 11:59pm                                       |
|                           | Chapter 18                             | Ch 18 Smartbook, Homework, & Quiz in Connect                         
|                           | Read Chapter 18 before completing Connect Assignments | Due: Sunday, June 18, 11:59pm                                       |
| **Week of June 19th**     | Group Project Assignment               | Complete Group Project Packet, Memo, and Peer Evaluation            |
| **Week of June 26th**     | Group Project Assignment               | Submit by email completed Group Project Packet, Memo, and Peer Evaluation  
|                           |                                        | Due: Wednesday, June 28th by 5pm                                    |

Last update: 5/1/23