Rusche College of Business
Gerald W. Schlief School of Accountancy

COURSE SYLLABUS
Accounting 5347 – T/Th 2:00 – 3:15
T/TH - Room 224: McGee Business Building

Instructor: Janet Jones
Office: 292D Accounting Department – McGee Business Building
Phone: 936-468-1820 direct line (Do not leave a message)
936-468-3105 department (leave a message)
E-mail: janet.jones@sfasu.edu (preferred method of communication)
Office T/TH 10:45-2:00
Hours: M/W: 1:00 – 2:45 pm (online)
Other times & Zoom by appointment

COURSE DESCRIPTION: Application of audit theory to public accounting.

COURSE CONTACT HOURS AND STUDY HOURS
Please keep in mind that, under federal financial aid eligibility requirements, SFA policy 5.4 defines the credit hour as “Not less than one hour of classroom or direct faculty instruction and a minimum of two hours out-of-class student work each week for approximately fifteen weeks for one semester hour of credit.” So, for instance, a 3 credit hour face-to-face course in the fall term should approximate 3 hours of classroom time/direct instruction and at least 6 hours of out-of-class work per week.

COURSE OBJECTIVES:
This course is intended to acquaint the student with auditing standards, and accounting principles required in conducting an audit of the various cycles. The course will introduce the student to the procedure involved in auditing: revenues and related accounts, inventory and acquisitions cycle, cash and other liquid assets, fixed assets and related expenses, and long-term liabilities and equity. Auditing procedures vary from accounting firm to accounting firm; therefore, the methods are of a general nature and can be adapted to methods used in any firm.

LEARNING OUTCOME: In this Advanced Auditing course, students will build on their understanding of audit theory and its application to the audit of financial statements. The emphasis of this course is on the practical application of audit to realistic financial audit case scenarios. Upon completion of this course, students will gain proficiency in
audit planning, evidence collection and documentation, evaluation of internal control, and assessment of fraud risk. Students will also learn to employ computer-based audit testing techniques to conduct analytical review, procedures, statistical sampling, tests of controls and substantive tests of a company’s financial statements.

MATERIALS:


Auditing and Assurance Services Louwers et. al. 7th, 8th, or 9th edition, McGraw Hill

TECHNOLOGY REQUIREMENTS:

The technologies used in this course are continually being updated by their vendors. These updates can add new functionalities or move menu options around, so the illustrations in the chapter may not perfectly match the screens that you are using. If you cannot find a tool, use the HELP menu to locate the tool in your version of the software. The following versions or any versions released after the versions listed here can be used with the course materials.

- Excel: Office 365 Version 2209
- IDEA
- Tableau: 2022.3
- Tableau Prep Builder: 2022.3

EVALUATION:

Your final grade for this course will be based on evidence of your accomplishment of the course objectives. I will gather that evidence from each of the following:

<table>
<thead>
<tr>
<th>Graded Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Weekly Assignments</td>
<td>55%</td>
</tr>
<tr>
<td>Exams (2 @ 20%)</td>
<td>40%</td>
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<tr>
<td>Attendance and Participation</td>
<td>5%</td>
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</tbody>
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Grading Notes:

1. Grades will also not be rounded up on an individual basis for any circumstances.
2. Extra credit will not be given on an individual basis for any reason.
3. Late assignments will not be accepted for any reason.
4. Students will also not be able to redo assignments for credit.
5. I will not respond to email requests to adjust a grade after the final exam. If you have concerns about your grade, you need to contact me before the final exam, so I can offer help. After the final exam, it is too late!

COURSE REQUIREMENTS:

WEEKLY ASSIGNMENTS: Each week you will be given a variety of assignments to complete. This may include case studies, technology assignments, homework, worksheets, etc. These assignments will be due on the date given in class or on the course schedule. Failure to complete an assignment by the due date will result
in a zero for the assignment.

**EXAMS:** We will have two exams this semester. Each exam will be a take-home, with hands-on application of the material covered in class. You will have one week to complete the exam and submit it on D2L.

**ATTENDANCE AND PARTICIPATION:** This course is highly hands-on. Therefore, you cannot master the content without attending class. Therefore, your attendance and participation will account for 5% of your final grade.

**GRADING POLICY:**

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<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>A</td>
<td>90 -100%</td>
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<tr>
<td>B</td>
<td>80 -89.9%</td>
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<tr>
<td>C</td>
<td>70 -79.9%</td>
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<tr>
<td>D</td>
<td>60 -69.9%</td>
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<tr>
<td>F</td>
<td>0 – 59.9%</td>
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**OTHER COURSE POLICIES:**

Academic Integrity (4.1)

The Code of Student Conduct and Academic Integrity outlines the prohibited conduct by any student enrolled in a course at SFA. It is the responsibility of all members of all faculty, staff, and students to adhere to and uphold this policy.

Articles IV, VI, and VII of the new Code of Student Conduct and Academic Integrity outline the violations and procedures concerning academic conduct, including cheating, plagiarism, collusion, and misrepresentation. Cheating includes, but is not limited to: (1) Copying from the test paper (or other assignment) of another student, (2) Possession and/or use during a test of materials that are not authorized by the person giving the test, (3) Using, obtaining, or attempting to obtain by any means the whole or any part of a non-administered test, test key, homework solution, or computer program, or using a test that has been administered in prior classes or semesters without permission of the Faculty member, (4) Substituting for another person, or permitting another person to substitute for one’s self, to take a test, (5) Falsifying research data, laboratory reports, and/or other records or academic work offered for credit, (6) Using any sort of unauthorized resources or technology in completion of educational activities.

Plagiarism is the appropriation of material that is attributable in whole or in part to another source or the use of one’s own previous work in another context without citing that it was used previously, without any indication of the original source, including words, ideas, illustrations, structure, computer code, and other expression or media, and presenting that material as one’s own academic work being offered for credit or in conjunction with a program course or degree requirements.

Collusion is the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any provision of the rules on academic dishonesty, including disclosing and/or distributing the contents of an exam.

Misrepresentation is providing false grades or résumés; providing false or misleading information in an effort to receive a postponement or an extension on a test, quiz, or other assignment for the purpose of obtaining an academic or financial benefit for oneself or another individual or to injure another student academically or financially.
Withheld Grades Semester Grades Policy (5.5)
Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the coursework 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. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course to compute the grade point average. For additional information, go to https://www.sfasu.edu/policies/course-grades-5.5.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), Human Services Building, and Room 325, 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 promptly may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/.

Student Wellness and Well-Being
SFA values students’ overall well-being, mental health and the role it plays in academic and overall student success. Students may experience stressors that can impact both their academic experience and their personal well-being. These may include academic pressure and challenges associated with relationships, emotional well-being, alcohol and other drugs, identities, finances, etc.

If you are experiencing concerns, seeking help, 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:
The Dean of Students Office (Rusk Building, 3rd floor lobby)
www.sfasu.edu/deanofstudents
936.468.7249
dos@sfasu.edu

SFA Human Services Counseling Clinic
Human Services, Room 202
www.sfasu.edu/humanservices/139.asp
936.468.1041

The Health and Wellness Hub
Location: corner E. College and Raguet St.
To support the health and well-being of every Lumberjack, the Health and Wellness Hub offers comprehensive services that treat the whole person. Services include:

• Health Services
• Counseling Services
• Student Outreach and Support
• Food Pantry
• Wellness Coaching
• Alcohol and Other Drug Education

Crisis Resources:
• Burke 24-hour crisis line: 1.800.392.8343
• National Suicide Crisis Prevention: 9-8-8
• Suicide Prevention Lifeline: 1.800.273.TALK (8255)
• johCrisis Text Line: Text HELLO to 741-741
<table>
<thead>
<tr>
<th>Date</th>
<th>Chapters Covered</th>
<th>Topic</th>
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| Week 1:      | Data - 1         | - Class Introduction  
- What do you remember about Auditing?  
- Data and Analytics in the Accounting Profession |
| Week 2:      | Data - 2         | Foundational Data Analysis Skills                                      |
| Week 3:      | Data - 3 & 4     | Motivations and Objectives for Data Analysis  
Planning Data and Analysis Strategies |
| Week 4:      | Data - 5         | Analysis: Data Preparation                                               |
| Week 5:      | Data 6 & 7       | Analysis: Information Modeling  
Analysis: Data Exploration |
| Week 6:      | Data 8 & 9       | Interpreting Data Analysis Results  
Communicating Data Analysis Results |
| Week 7:      |                  | **Exam 1**                                                               |
| Week 8:      | Audit – 1-2      | Basics                                                                     |
| Week 9:      |                  | **SPRING BREAK**                                                         |
| Week 10:     | Audit 3 & 4      | Planning and Risk Assessment                                              |
| Week 11:     | Audit 5          | Internal Controls Testing  
**(EASTER BREAK – NO CLASS ON THURSDAY)**                                         |
| Week 12:     | Audit 6 & 7      | Cash and Revenue Cycles                                                  |
| Week 13:     | Audit 8 & 9      | Acquisitions and Production Cycles                                        |
| Week 14:     | Audit 10, 11, 12 | Financing, Completing the audit, and Reporting                          |
| Week 15      |                  | Tuesday – Catch up  
Thursday – **C2C Conference – No Class**                                      |
| Week 16      |                  | Begin Final Exam                                                         |
| Final Exam   |                  | **Final Exam Due – Tuesday 3:00 PM**                                      |
| Week         |                  |                                                                      |