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/Memo Summary/Presentation:
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 in D2L regarding the group project expectations). **Each group will also record a Zoom presentation of their findings. 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 since this is an online 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

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/](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](http://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](http://www.sfasu.edu/humanservices/139.asp)
936.468.1041

**The Health and Wellness Hub** "The Hub"
Location: corner of 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 – mind, body and spirit. Services include:

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

[www.sfasu.edu/thehub](http://www.sfasu.edu/thehub)
936.468.4008
thehub@sfasu.edu

**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
Student Conduct (University Policy 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](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/Group Presentation: 100 points
- Chapter Discussion Case Exercises in Connect: 100 points
- LearnSmart/Smartbook: 100 points
- Homework: 100 points

600 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
<table>
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<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 June 3rd | Chapter 1: Read Chapter 1 before completing Connect Assignments | Ch 1 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
Due: Sunday, June 9, 11:59pm |
|                  | Chapter 2: Read Chapter 2 before completing Connect Assignments | Ch 2 Smartbook, Homework, & Quiz in Connect  
Due: Sunday, June 9, 11:59pm |
|                  | Chapter 3: Read Chapter 3 before completing Connect Assignments | Ch 3 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
Due: Sunday, June 9, 11:59pm |
| Week of June 10th| Chapter 4: Read Chapter 4 before completing Connect Assignments | Ch 4 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
Due: Sunday, June 16, 11:59pm |
|                  | Chapter 5: Read Chapter 5 before completing Connect Assignments | Ch 5 Smartbook, Homework, & Quiz in Connect  
Due: Sunday, June 16, 11:59pm |
|                  | Chapter 6: Read Chapter 6 before completing Connect Assignments | Ch 6 Smartbook, Homework, Chapter Discussion Case Exercise(s), & Quiz in Connect  
Due: Sunday, June 16, 11:59pm |
| Week of June 17th| Chapter 7: Read Chapter 7 before completing Connect Assignments | Ch 7 Smartbook, Homework, & Quiz in Connect  
Due: Sunday, June 23, 11:59pm |
|                  | Chapter 8: Read Chapter 8 before completing Connect Assignments | Ch 8 Smartbook, Homework, & Quiz in Connect  
Due: Sunday, June 23, 11:59pm |
|                  | Chapter 9: Read Chapter 9 before completing Connect Assignments | Ch 9 Smartbook, Homework, & Quiz in Connect  
Due: Sunday, June 23, 11:59pm |
|                  | Chapter 18: Read Chapter 18 before completing Connect Assignments | Ch 18 Smartbook, Homework, & Quiz in Connect  
Due: Sunday, June 23, 11:59pm |
| Week of June 24th| Group Project Assignment                  | Complete Group Project Packet, Memo, Presentation and Peer Evaluation |
| Week of July 1st | Group Project Assignment                  | Submit by email completed Group Project Packet, Memo, and Peer Evaluation  
Due: Wednesday, July 3rd by 5pm |

Last update: 5/4/24