Instructor: Vicki Stewart  
Office: BA113A  
Phone: (903) 886-5659  
Fax: (903) 468-8148  
Email: vicki.stewart@tamuc.edu (preferred contact method)  
Office hours: 2:00-4:30 PM (M&W)  
Course Meeting Day/Time/Room: Web - Online

Course Description:
Financial Auditing. Three semester hours. Principles and practices used by public accountants and internal auditors in examining and reporting on financial statements and supporting data. Prerequisite: Acct 322 or approval of faculty.

This course is designed to provide an introduction to auditing. It is a study of techniques available for gathering, summarizing, analyzing and interpreting the data presented in financial statements and procedures used in verifying the fairness of the information. This course also covers ethical and legal considerations related to the accounting profession.

Course Materials:


Recommended:

Financial calculator: Any type is acceptable.

Course Embedded Assessment Objectives:

The successful student, upon completion of this course, will be expected to have achieved the following skills:

- Explain the nature of auditing and assurance services including the impact of various statutes and regulations
- Demonstrate knowledge of basic auditing standards
- Demonstrate the linkage between financial statement information and audit objectives and procedures.
- Identify the stages of an audit from planning to conclusion.

Student Responsibilities:

1. Read assigned material on schedule.
2. Complete all homework and writing assignments on time by due date.
3. Complete examinations and quizzes by due date.
4. Participate in all discussions boards on time by due date.

**Teaching Procedures:**

The class will be conducted online through MyLeo, utilizing a Pearson Learning Studio (eCollege) course. Therefore, you are expected to have the software and hardware necessary to complete the course. If you have not previously taken an online course at the University, please review the technology requirements for using eCollege that are on the University website and you can contact me for additional assistance as needed. Computer problems will not be considered a valid excuse for not submitting your work timely.

*Note:* All homework and writing assignments are to be turned in to the appropriate drop box located in the Dropbox tab of our course website in Pearson LearningStudio (eCollege) by the assigned deadline. Discussion board topics will be required to be posted in the appropriate discussion boards in eCollege by the assigned deadline. Quizzes and exams will be taken in eCollege and are timed.

Quizzes, exams, homework, writing assignments and discussion board topics must be completed by the due dates. No late work is accepted and there will be no extra credit opportunities.

**Course Evaluation:**

Your final grade will be based upon the following items:

<table>
<thead>
<tr>
<th>Activity</th>
<th>Quantity</th>
<th>Points Each</th>
<th>Total Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter Quiz</td>
<td>17</td>
<td>10</td>
<td>170</td>
<td>13</td>
</tr>
<tr>
<td>Regular Exams</td>
<td>4</td>
<td>100</td>
<td>400</td>
<td>31</td>
</tr>
<tr>
<td>Final Exam-Comprehensive</td>
<td>1</td>
<td>160</td>
<td>160</td>
<td>13</td>
</tr>
<tr>
<td>Discussion Boards</td>
<td>10</td>
<td>20</td>
<td>200</td>
<td>15</td>
</tr>
<tr>
<td>Writing Assignments</td>
<td>10</td>
<td>20</td>
<td>200</td>
<td>15</td>
</tr>
<tr>
<td>Homework Problems</td>
<td>34</td>
<td>5</td>
<td>170</td>
<td>13</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1300</strong></td>
<td><strong>1300</strong></td>
<td><strong>1300</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**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

**Description of Learning Activities:**

**Chapter Quizzes**

The 17 chapter quizzes will be short multiple choice quizzes of 10 questions each. Each question in the quiz is worth 1 point for a total of 10 points each and is due on Sunday. You must work by yourself on these quizzes.

**Regular and Final Exams**

There will be four regular exams. Regular exams will primarily include discussion questions and problems but may in some cases include objective questions such as multiple choice, matching and listing. Each consists of 10 questions (most have multiple parts) worth 10 points each for a total of 100 points. Exams will be open book, open notes, but students are required to work on their own with no assistance from anyone. The final examination will be
comprehensive and worth 160 points. It will consist of all objective questions. Estimated length of time for each exam, 90 minutes. Regular exams will be available for one week and due on Sunday. The final exam will be available and due per the course schedule.

**Discussion post and response**

There will be 10 discussion boards on relevant topics. Each counts 20 points toward the course grade. Initial posts are worth 10 points and each student must reply to two other classmates’ posts worth 5 points each. No student is expected to provide a complete solution; the students as a group should develop a solution or analysis of the topic. The purposes of this approach to discussion are: to encourage student interaction, to allow students to learn from one another, and to lead students to communicate using accounting terminology and ideas. The students bear primary responsibility for the success of a given discussion topic. Students will earn points by making effective, knowledgeable, prepared contributions to the dialog among students and by helping the group come to a mutual, shared solution. A student will lower his/her grade by dominating the discussion topic, by not participating, or by participating in a way that does not advance the discussion. Each discussion topic will open on Monday and close on Sunday. Initial posts are due by Wednesday and replies to classmates by Sunday. No late discussion board posts, initial or replies will receive credit.

**Writing assignments**

There will be 10 writing assignments based on material covered in the textbook and internet research. The purpose of these assignments is to require students to do various forms of analysis and to tie together topics within this course and/or ideas that relate to this course and information obtained through the internet. Typical length will be one to two pages double spaced. Each will count 20 points. Students must not work together on these writing activities. Due on Sunday.

**Homework problems**

There will be 2 homework problems per chapter (17 chapters) for a total of 34 homework assignments each counting 5 points toward the course grade or 170 points. The homework problems will come from the textbook. They are to be done in Word. Students should work on these by themselves. Answers that closely resemble solution manual answers will not receive any credit regardless of page numbers included from the textbook as reference, etc. Due on Sunday.

**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.

**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. (See current Student Guidebook). 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)

**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 have a disability and require accommodation, please contact:
Email Policy
All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

Attendance
This class is online so there is no attendance policy per se. However, you are required to complete assignments by the deadlines in eCollege. Per University Procedure A13.02, effective September 1, 1996, students are responsible for learning about and complying with the attendance policy stated in the catalog, Student’s Guidebook, and/or faculty syllabus. Faculty members will provide details on requirements and guidelines for attendance in their classes in their course syllabi. Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student’s immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

Ethics
Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).
“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

Other
University policy will be followed in regards to withdrawals during the semester. It is the student’s responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Discipline Policy
“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

Comfortable Learning Environment
The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce 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 A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf) and/or consult your event organizer. Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

**Academic Honesty Policy**
The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

- **Illegal activity** – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.
- **Dishonest Conduct**: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.
- **Cheating**: The unauthorized use of another’s work and reporting it as your own.
- **Plagiarism**: Using someone else’s ideas and not giving proper credit.
- **Collusion**: Acting with others to perpetrate any of the above actions regardless of personal gain.

**Civility in the Academic Environment**
Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

**Nondiscrimination Notice**
Texas A&M University-Commerce 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.

**Incomplete in Course**
Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of “X” in all courses in which they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office.

**Schedule**
The following schedule lists the weeks and chapters that will be covered 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.
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<thead>
<tr>
<th>Dates</th>
<th>Topics</th>
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<tr>
<td>1/15/2018</td>
<td>Chapter 1</td>
</tr>
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<td>1/22/2018</td>
<td>Chapter 2</td>
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<td>Chapter 3</td>
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<td>Exam 1 - Chapters 1-4</td>
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<td>Chapter 6</td>
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<td>2/26/2018</td>
<td>Chapter 7</td>
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<td>Chapter 9</td>
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<tr>
<td>3/11/2018</td>
<td>Exam 2 - Chapters 5, 6, 7 and 9</td>
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<td>3/19/2018</td>
<td>Chapter 10</td>
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<td>Chapter 11</td>
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<td>3/26/2018</td>
<td>Chapter 12</td>
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<td>Chapter 13</td>
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<td>4/8/2018</td>
<td>Exam 3 - Chapters 10 - 13</td>
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<td>4/9/2018</td>
<td>Chapter 14</td>
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<td>Chapter 15</td>
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<td>4/16/2018</td>
<td>Chapter 16</td>
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<td>Chapter 17</td>
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<td>4/29/2018</td>
<td>Exam 4 - Chapters 14 - 17</td>
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<td>4/30/2018</td>
<td>Chapter 18</td>
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<tr>
<td>5/9/2018</td>
<td>Comprehensive Final Exam</td>
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