

TOPICS IN AUDITING- Summer 7WKS 1 2020

Syllabus

Basic Information

PROFESSOR: Dr. Carol Sullivan, CPA, CFE
OFFICE PHONE: (432) 552-2179
OFFICE: ST 2258
E-MAIL: Sullivan_C@utpb.edu
OFFICE HOURS: Tuesday and Thursday 1-3pm; Wednesday 10-11am
Also Other Times by Appointment

This course is a Web Course and is conducted within Canvas <http://utpb.instructure.com>

NOTE: The due dates and times for the activities will adhere to the Central Time Zone.

Important Academic Dates

UTPB [Academic Calendar](#)

Course Description

A conceptual approach to the auditing process, stressing the interrelationships of objectives, standards, techniques, and procedures.

Prerequisites: 6 hours of Intermediate Accounting

Measurable Learning Outcomes:

By the end of this course, you will:

- 1) Understanding of the current environment of the auditing profession in order to grasp the relevant auditing concepts and procedures
- 2) Ability to recognize problem issues in real-world case settings
- 3) Ability to research and apply auditing standards in case settings to arrive at effective solutions to problem settings

Materials

Required Materials

Any auditing textbook (for reference)

Contemporary Auditing, Real Issues and Cases, 11th Edition, Knapp, South-Western Cengage Learning ISBN-10: 9781305970816

Required Materials: *Contemporary Auditing*, Knapp, 11th Edition

ISBN 13: **9781305970816**

Recommended Materials: *Auditing and Assurance Services*, Louwers, Ramsay, Sinason, Strawser and Thibodeau, 7th Edition, Irwin McGraw Hill

ISBN 13: **9781260088489**

This is your most recent Auditing textbook from ACCT 4306 so it will provide background information for the CPA Review questions found in the quizzes for this course. It is not actually required in this course.

Course Activities

Exams:

Two exams and a final exam will be given. The exams may be comprised of Multiple choice, short-answer, and case questions. There will be no make-up exams. If you miss an exam and have an excuse approved by UTPB, then your final will count for the missed exam. All exams must be taken during the scheduled testing period. Please contact the instructor if you miss an exam.

Cases:

Five case PPT slide summaries will be assigned during the semester. The cases should be prepared and submitted individually. You may discuss these cases and possible solutions with other class members. However, each of you is responsible for putting the answers in your own words and submitting your own work. **Two questions from each case must be selected and answered in the PPT summaries.**

Quizzes: Quizzes will be given to make sure that you have the basic knowledge of auditing as found on the CPA Auditing section exam. If you do not like the grade that you made on the quizzes assigned, you may do all of the Gleim CPA Review questions on that topical area to make up for your quiz score.

Research Presentation:

You will be responsible for finding one case to make a PowerPoint presentation to post to the class as group work during the semester. You may earn a total of 50 points from the PPT presentation. Points will be assigned based on the level, accuracy, and professionalism of the work you prepared for the presentation. A rubric will be used as a metric.

Discussion Board Participation:

Discussion Board participation stimulates active learning and helps the lessons sink in deeper. It also increases our chances to build on the experiences and talents of everyone in the class. **Please participate with the Discussion Board in a meaningful way and respond to at least two other students' post for full credit.**

Course Assessment

Course Activity	Points	Percentage of Total Grade
Case PPTs (5)	50	10
Quizzes	50	10
Discussion Board (5)	25	5
Research PPT Presentation	50	10
Exam #1	100	20
Exam #2	100	20
Final Exam (Comprehensive)	125	25
Total	500	100

Grading Scale: (with the +/- system used too)

90 and above	A
80 to 89	B
70 to 79	C
60 to 69	D
Less than 59	F

Policies

Discussion Board

Discussion Board is primarily for discussing course related topics and issues. Best practices are:

1. Read all message postings in online discussion.
2. Respond to the question directly
3. Reply to minimum of two other student posts.
4. Use a person's name in the body of your message when you reply to their message.
5. Avoid postings that are limited to 'I agree' or 'great idea', etc.
6. Ensure responses to questions are meaningful, reflective.
7. Support statements with concepts from course readings, refer to personal experience, examples.
8. Follow **Rules of Behavior (below)**.

Rules of Behavior

Discussion areas are public to every student in this class (including your instructor) who will see what you write. Please pay attention to the language you use and adhere to the following guidelines:

- Do not post anything too personal.
- Do not use language that is inappropriate for a classroom setting or prejudicial in gender, race, or ethnicity.
- Do not use all caps in the message box unless you are emphasizing (it is considered shouting).
- Be courteous and respectful to other people on the list
- Do not overuse acronyms like you would use in text messaging. Some of the list participants may not be familiar with acronyms.
- Use line breaks and paragraphs in long responses.
- Write your full name at the end of the posting.
- Be careful with sarcasm and subtle humor; one person's joke is another person's insult.

Make-Up/Late Submission Policy

All course activities must be submitted before or on set due dates and times. If you miss an exam, then your final exam will count for the missed exam. Late assignments are penalized 10% per M-F work day.

Academic Dishonesty/Plagiarism/Cheating

The academic community regards academic dishonesty as an extremely serious matter, with serious consequences. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. Any suspicion of academic dishonesty will be reported and investigated. A student who engages in scholastic dishonesty that includes, but is not limited to cheating, plagiarism, and collusion will receive an "F" for the course.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. For complete information on UTPB student conduct and discipline procedures consult the [University's Handbook:Scholastic Dishonesty](#).

Academic dishonesty includes, but is not limited to cheating, plagiarism, collusion, falsifying academic records, misrepresenting facts, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student such as, but not limited to, submission of essentially the same written assignment for two courses without the prior permission of the instructor, or the attempt to commit such acts.

Plagiarism includes, but is not limited to the appropriation of, buying, receiving as a gift, or obtaining by any means material that is attributable in whole or in part to another source, including words, ideas, illustrations, structure, computer code, other expression and media, and presenting that material as one's own academic work being offered for credit.

Attendance and Class Participation

Regular and active participation is an essential, unmistakably important aspect of this online course. Students will log on a minimum of three times every seven days. All students are expected to do the work assigned, notify the instructor when emergencies arise.

Tracking

Learning management systems have tracking features. Statistics are collected that quantifies how often and when students are active in the course and provides information if the student has accessed different pages of the course.

Absenteeism

All the course activities have set dates to be completed and submitted. After the due dates the activities will not be available for the students. Not logging into an online course is considered absenteeism. Contact instructor immediately in case of emergency medical situation.

Course Incomplete/Withdrawal/Grade Appeal

All students are required to complete the course within the semester they are signed up. Incomplete grades for the course are rarely given, will only be granted if the student provides a valid, documented excuse for not being able to complete the course on time, and has contacted the instructor prior to the scheduled last class to request an extension. The student signs a contract that includes the incomplete course activities and the new due dates.

Find information and dates regarding drops and withdrawals consult the University Handbook: [Drops and Withdrawals](#) and [Appeal Process](#).

Accommodation for Students with Disabilities

Students with Disabilities: The University of Texas of the Permian Basin in compliance with the Americans with Disabilities Act and Section 504 of the Rehabilitation Act provides “reasonable accommodations” to students with disabilities. Any student with a disability who is requesting an accommodation for this course must provide the instructor with official documentation in the form of a letter from the ADA Officer for Students. Only those students who have officially documented a need for an accommodation will have their request honored. **Adapted from UTSA ADA syllabus statement.**

ADA Officer for Students: Mr. Paul Leverington
Address: Mesa Building 4243/4901 E. University, Odessa, Texas 79762
Voice Telephone: 432-552-4696

Email: ada@utpb.edu

For the accessibility and privacy statements of external tools used within courses, go to [Accessibility and Privacy Statements](#).

Computer Skills, Technical & Software Requirements

Describe any special prerequisite skills (word processing, spreadsheet, presentation software, YouTube account, etc. Example: This course is designed as a web-based class, which necessitates specific computer expertise on the part of the student, specific computer equipment or programs, and a commitment on the part of the student beyond that of most other courses.) Student will need to create word processing documents, save files, submit files.

Students can use cloud version of Word, PowerPoint and other Microsoft products through use of their UTPB Outlook 365 and UTPB email address. For more information refer to [UTPB Office 365 Page](#).

Computer Technical Requirements

See [Technical Requirements](#).

Online Student Authentication

UTPB requires that each student who registers for a distance course is the same student who participates in, completes, and receives credit for the course. UTPB's Distance Education Policy requires faculty members to employ at least two methods of verification to ensure student identities. To access online courses students must login to the UTPB learning management system using their unique personal identifying username and secure password. UTPB's Distance Education Policy requires at least one additional student identification method within the course that has been determined and

approved by the faculty or academic program. This process will be: Presentation of approved photo ID* through a web cam and video recorded proctoring during assessment (Examity)

*Approved up to date photo identifications are: passports, government issued identification, driver's licenses, military ID from DoD. Dual credit and early college high school students use school district identifications.

Using LockDown Browser & Respondus Monitor for Online Exams

This course requires the use of LockDown Browser and Monitor for online exams. Watch this [short video](#) to get a basic understanding of LockDown Browser and Monitor.

Download and install [LockDown Browser](#).

To take an online test, open LockDown Browser which opens Canvas and navigate to the exam. (You cannot access the exam with a standard web browser.)

When taking an online exam, follow these guidelines:

- Setup web cam for exams using Monitor.
- Ensure you're in a location where you won't be interrupted.
- Turn off all mobile devices, phones, etc.
- Clear your desk of all external materials — books, papers, other computers, or devices.
- Remain at your desk or workstation for the duration of the test.
- LockDown Browser will prevent you from accessing other websites or applications; you will be unable to exit the test until all questions are completed and submitted.

Preparation for Emergencies

Computer Crash

Not having a working computer or a crashed computer during the semester will NOT be considered as an acceptable reason for not completing course activities at a scheduled time. NOTE: Identify a second computer before the semester begins, that you can use when/if your personal computer crashes.

Complete Loss of Contact

If you lose contact with course connectivity completely (i.e. you cannot contact me via Canvas or email), you need to call instructor, and leave message regarding connectivity loss and contact information.

Lost/Corrupt/Missing Files

You must keep/save a copy of every project/assignment on an external drive, UTPB Outlook 365 OneDrive, or personal computer. In the event of any kind of failure (e.g. virus infection, student's own computer crashes, loss of files in cyberspace, etc.) or any contradictions/problems, you may be required to resubmit the files.

End-of-Course Evaluation & Instructor Evaluation

Every student is encouraged to complete an end of course evaluation survey provided by UTPB. During the last two weeks of class, there will be an announcement in Canvas, an email, and a button in your course navigation that will take you to any available surveys.

The survey is anonymous and your responses are confidential. Your feedback is critical to us and to your instructor as we strive to improve our offerings, and our support of you, the students.

Student Support Services

SERVICE	CONTACT
ADA Accommodation/Support	Services for Students with Disabilities (432) 552-4696
Testing Services	Testing Services & Academic Accommodations Department (432) 552-2630
Advising	(432) 552-2661 UTPB Academic Advising Center
Bookstore	UTPB Campus Bookstore (432) 552-0220
Email, Office 365, my.utpb.edu	Information Technology
Financial Aid and Scholarship	UTPB Financial Aid (432) 552-2620
Library	The J. Conrad Dunagan Library Online at (432) 552-2370
Registrar	UTPB Registrar (432) 552-2635
Student Services	Student Services (432) 552-2600
Technical Support	Canvas 1-866-437-0867
Tutoring & Learning Resources	If you are taking courses through UTPB the following links provide services: Smarthinking Online Tutoring (provides tutoring services), SmarterMeasure (measures learner readiness for online course).

Disclaimer & Rights

Information contained in this syllabus was to the best knowledge of the instructor considered correct and complete when distributed for use in the beginning of the semester. However, the instructor reserves the right, acting within the policies and procedures of UTPB to make changes in the course content or instructional techniques without notice or obligation. The students will be informed about the changes, if any.

Copyright Statement

Many of the materials that are posted within UTPB courses are protected by copyright law. These materials are only for the use of students enrolled in the course and only for the purpose of the course. They may not be further retained or disseminated.

Schedule

Module (begin date)	Assignments/ Activities	Due Date: All due dates are by 11:59pm
1 5/11/20	Section 1: Comprehensive Cases Introduction Forum: Please let us know something important about you and something that you hope to gain from the course. Please also select your 5 cases – you must select from 5 different sections of the textbook and not repeat ones that have already been selected ... first come, first served with the case selections.	5/19/20
2 5/19/20	Section 2: Audits of High-Risk Accounts Cases from Sections 1 and 2 are due on 5/22/20 Quiz #1 (Engagement and Professional Responsibilities) due on 5/27/20	5/22/20 and 5/27/20
3 5/27/20 (please enjoy Memorial Day and stay safe!)	Section 3: Internal Control Issues Quiz #2 (Planning and Risk Assessment) due on 5/29/20 Section 4: Ethical Responsibilities of Accountants Quiz #3 (Internal Control) is due on 5/29/20 Cases from Sections 3 and 4 are due on 5/29/20 Discussion Posts 1-2 are due on 5/29/20 Exam #1 (Sections 1-4 and Quizzes 1-3) is due on 6/1/20	5/29/20 6/1/20
4 6/1/20	Section 5: Ethical Responsibilities of Independent Auditors Quiz #4 (Evidence) is due on 6/5/20 Section 6: Professional Roles Quiz #5 (Reporting) is due on 6/8/20	6/5/20 6/8/20
5 6/8/20	Cases from Sections 5 and 6 are due on 6/12/20 Section 7: Professional Issues Section 8: International Cases Cases from Sections 7 and 8 are due on 6/12/20	6/12/20 6/15/20

	<p>Discussion Posts 3 and 4 are due on 6/12/20</p> <p>Exam #2 (Sections 5-8 and Quiz #4-5) is due on 6/15/20</p>	
<p>6</p> <p>6/15/20</p>	<p>PPT Presentation Project is due on 6/19/20</p> <p>Miscellaneous Topics and Governmental Auditing</p> <p>Extra Quiz is due on 6/22/20</p> <p>Discussion Post 5 is due on 6/22/20</p>	<p>6/19/20</p> <p>6/22/20</p>
<p>7</p> <p>6/22/20</p>	<p>Comprehensive Final Exam is due on 6/26/20</p>	<p>6/26/20</p>

****This syllabus is subject to revision by announcement in class and/or posting on Canvas. ****

Sample Syllabus