

Course Syllabus

ACCT 6334.OW1

JSOM

The University of Texas at Dallas

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Course Information

Course

Course Number Section: 6334.OW1
Course Title: Auditing
Term and Dates: Fall 2016

Professor Contact Information

Professor: Chris Linsteadt, CPA, CIA, MBA, MS
Office Phone: 972-883-5948
Email Address: chris.linsteadt@utdallas.edu
Office Location: JSOM 4.219
Online Office Hours: Daily as needed, simply email me within the class
Other Information:

About the Instructor

Chris Linsteadt serves as assistant director of the School of Management's Internal Auditing Education Partnership Program, which recently was named one of the four best programs worldwide by the Institute of Internal Auditors (IIA). Chris also teaches undergraduate and graduate classes in accounting as a senior lecturer. He has been teaching at UT Dallas since 2005.

Notable among Linsteadt's past posts is his work as a risk analyst helping the Federal Deposit Insurance Corporation weather the storms of the 1980s banking and savings-and-loan crises. He holds an M.B.A. and M. S. in Accounting both from the University

Course Pre-requisites, Co-requisites, and/or Other Restrictions

ACCT 6330 Intermediate Accounting

Course Description

This course introduces the basic concepts, philosophy, standards, procedures, and practices of auditing. Topics include generally accepted auditing standards, the changing role of the independent auditor, professional conduct and ethics, auditor's reporting responsibilities, risk assessment, internal control, evidential matter, and management fraud.

Student Learning Objectives/Outcomes

This course has four primary learning objectives:

Learning Goals/Objectives	Learning Outcome/Assessment
Develop an understanding of auditing assurance services provided:	Assignment questions, exam questions.
Develop an understanding of the professional standards and their sources:	Assignment questions, exam questions.
Develop an understanding of an auditor's reporting obligations and responsibilities.	Assignment questions, exam questions.
Develop an understanding of the process of performing a financial audit.	Completion of a research project.

Required Textbooks and Materials**Required Texts**

- Textbook: Auditing and Assurance Services, 6th Edition, McGraw-Hill Irwin, by Louwers, Ramsay, Sinason, Strawser and Thibodeau

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

Course Policies

Makeup Exams

Makeup exams are given **only** for excused absences, which must be determined **prior** to the exam. Excused absences **may** be given for verifiable medical or family emergencies. Written documentation must be provided to qualify for an “excused absence”. The medical documentation must specifically state that you could not complete the exam on the day of the exam due to your illness and must be signed by a licensed physician. Students who miss an exam window without making arrangements with me **prior** to the exam will receive a zero. All documentation evidencing your absence from an exam is due within 5 business days of the missed exam and you must make up the missed exam within 5 business days. If the documentation is not received within the 5 days and the exam is not completed within the 5 day window, a zero is awarded to the student. The determination of an “acceptable” excuse is solely up to the instructor’s discretion. Also, it is solely the student’s responsibility to communicate with the instructor regarding these issues and it is solely the student’s responsibility to ensure that the instructor is receiving the communication and any documentation. You should use the eLearning Messages tool as the main form of communication. Also, the student **must** verify that the instructor has received the appropriate documentation within the 5 day window and must have verification that they (the student) have made arrangements with the 5 day window to reschedule the exam. I do not guarantee that the level of difficulty of the makeup exam will be comparable to the exam given at the scheduled time. I will determine the date and time of the makeup exam, and you must make arrangements to take it at that time.

Extra Credit

There are NO extra credit opportunities.

Late Work

Late work is not accepted without an approved excuse as verified by the instructor.

Class Participation

Students are required to login regularly to the online class site. The instructor will use the tracking feature in eLearning to monitor student activity. **You are expected to log in at least weekly and check for communication from the instructor.** I will post announcements regularly and sometimes I may need to communicate with you personally. Your failure to communicate with me if I have sent you an email can result in your failure of the entire course. If I send you a message within eLearning, I will expect a response within 3 business days. **Please remember, that your behavior in the class and interactions with the instructor and your fellow students has an impact on your grade and that in spite of your actual achieved scores in the class, I will solely determine your final grade.**

Virtual Classroom Citizenship

The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor.

Policy on Server Unavailability or Other Technical Difficulties

The university is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide

an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: <http://www.utdallas.edu/elearninghelp>, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

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Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical requirements must be met to enable a successful learning experience. Please review the important [technical requirements](#) on the [Getting Started with eLearning webpage](#).

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Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: <http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get familiar with the eLearning tool, please see the [Student eLearning Tutorials](#).

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. Please use this link to access the UTD eLearning Support Center: <http://www.utdallas.edu/elearninghelp>.

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Communications

This eLearning course has built-in communication tools which will be used for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [eLearning Tutorials webpage](#) for video demonstrations on numerous tools in eLearning.

Interaction with Instructor

The instructor will communicate with students mainly using the Announcements, Message tool and Discussions tools. Students may send personal concerns or questions to the instructor using the course email tool (message tool). The instructor will reply to student emails or Discussion board messages within 3 working days under normal circumstances. The instructor will also expect the students to reply within 3 working days if he is trying to communicate with them. **Your failure to communicate with me if I am repeatedly (more than 2 attempts with no response within a week) trying to contact you will result in a failing grade for this course.** It is YOUR responsibility to check into the course weekly and see if your fellow students or the instructor are trying to contact you.

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Student Resources

The following university resources are available to students:

UTD Distance Learning:

<http://www.utdallas.edu/elearning/students/cstudents.htm>

McDermott Library:

Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to <http://www.utdallas.edu/library/distance.html>.

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Student Assessments

Grading Information

Grading Policy

Your final grade in this course will be determined as follows:

Examination 1.....	100 points
Examination 2.....	100 points
Examination 3.....	100 points
Research Project.....	100 <u>points</u>
TOTAL	400 points

Translation of the total score into a letter grade will be based on the instructor's judgment. The letter grade will reflect each student's performance relative to the class and standards expected of graduate students. The instructor will also consider in determining your final grade your conduct

during the semester, which includes communicating with the instructor and fellow students on a timely basis, with the instructor when he is trying to reach you. Your final score on the research project will be based upon how much work you contributed to the overall project as determined by the instructor. . If I find that your research project is plagiarized, you will fail the entire course, not just the research project.

The grade of D is not available for Graduate level courses.

Accessing Grades

Students can check their grades by clicking “My Grades” on the course menu after the grade for each assessment task is released.

Homework

I suggest that you work all of the “Multiple-Choice Questions” for each chapter and the “review checkpoints” throughout the chapter. While there will be no points allocated to homework, there is a direct correlation between working problems and performing successfully on examinations. The solutions to chapter multiple choice and chapter review checkpoints are posted in ELearning.

Assignments

1. Read and outline all Chapters assigned. (not graded)
2. Listen to all online lectures. (not graded)
3. Attempt to work all “Review Checkpoints” throughout the Chapters. (not graded)
4. Attempt to work all Multiple Choice problems at the end of each Chapter. (not graded)
5. Complete the assigned Research paper (GRADED)-details listed below:

Projects

RESEARCH PAPER SUBMISSION INSTRUCTIONS:

NO MORE THAN 30% OF YOUR PAPER SHOULD BE QUOTES OR UNORIGINAL WORK. IN OTHER WORDS, YOU MAY CITE 30% FROM OTHER SOURCES, THE REST SHOULD BE YOUR WORK.

Turnitin eLearning Research Paper Submission Instructions

This course requires the completion of a research paper, you will find detail instructions under the “Research Project” tab in elearning. The Research paper will be submitted and examined through the integrated plagiarism detection tool called Turnitin. Please find the Turnitin assignment submission link on the designated course page and click to view it. Please follow the on-screen instruction to view the assignment information and to submit your assignment. (Note: only one single file may be submitted. Some common file types accepted are: Word, HTML, PDF, TXT and RTF.) You can go back to the Turnitin assignment page to view your submission and check the feedback when it becomes available. If instructor chooses to release the Originality Report (showing the percentage of similarity match and the sources detected), you will also be able to view it. For more information and assistance on using Turnitin, please go to: http://www.turnitin.com/en_us/support/help-center. If I find that your research project is plagiarized, you will fail the entire course, not just the research project. **NO MORE THAN**

30% OF YOUR PAPER SHOULD BE QUOTES OR UNORIGINAL WORK. IN OTHER WORDS, YOU MAY CITE 30% FROM OTHER SOURCES, THE REST SHOULD BE YOUR WORK.

Proctored Exams Information : **YOU NOW NEED TO MAKE A RESERVATION TO RESERVE A SEAT FOR ANY EXAM**

This course requires 3 proctored exams . This course will have three exams which you will complete at the UTD testing center or if you are not local, you will follow the directions listed here. Local students can now take their exams on-campus at the **UTD Student Success Center - Testing Center** (no fee charge) during **(Exam 1: 09/19-09/24) (Exam 2: 10/24-10/29) (Exam 3: 12/05-12/10)**. Please see the [UTD Student Success Center - Testing Center Website](#) for more information and check the hours of operation and testing center policies. Please be sure to view and follow the **Test Center Student Guidelines** found on the Testing Center main page. All students are required to make an appointment using the **RESERVE-A-SEAT** application found on the Testing Center main page to take the exams during the required exam test window as specified. The UTD Testing Center is located at the McDermott Library basement (**Room MC 1.304**). When you arrive to take your exam, you will sign in with your **Comet Card** (or a **photo ID & UTD ID number** if you do not have a Comet Card). **If you wait until the last minute to take the exam and the exam center is full, it will be your responsibility and there will be no extension of time and you will receive a zero for that exam, no exceptions.**

Students who find UTD geographically inconvenient may use a testing service of their choice at a convenient location to have the exam proctored. All exams must be completed within this required exam time window: **(Exam 1: 09/19-09/24) (Exam 2: 10/24-10/29) (Exam 3: 12/05-12/10)**. All students must inform the instructor of their outside testing location. A proctored exam application **must** be completed before **(08/29/16)**. Please go to the [Proctored Exam Information](#) page to check out **Procedures for Arranging an Individual Proctored Exam** and to access and complete the **Online Proctored Exam application**. Please note students are responsible for any fee charge of their testing services. All completed exams must be received by: **(Exam One 09/25), (Exam Two 10/30), (Exam Three 12/10) to allow timely grade reporting to the UTD Registrar.**

The UTD Testing Center requests all students strictly follow the proctored exam scheduling deadlines. If any student needs special accommodations, please seek the instructor's approval in advance. If you have any questions about using either UTD or outside testing center service, please email TestingCenter@utdallas.edu. **Each exam is 75 minutes long.**

Academic Calendar

WEEK/ DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
08/22-08/28	Course Access and Self- Introductions	Syllabus, Research paper requirements	Complete syllabus quiz, read document: "Research Paper"	08/28
1 08/22-08/28	Chapter 1	Chapter 1		
2 08/29-09/04	Chapter 2	Chapter 2	Submit company & account selection for research paper.	09/04
3 09/05-09/11	Chapter 3	Chapter 3		
4 09/12-09/18	Chapter 4	Chapter 4		
5 09/19-09/25	EXAM 1		Exam is in testing center from Monday 9/19 until Saturday 9/24, check their website for times.	
6 09/26-10/02	Chapter 5	Chapter 5		
7 10/03-10/09	Module A	Module A		
8 10/10-10/16	Module E	Module E		
9 10/17-10/23	Chapter 6	Chapter 6		

10 10/24-10/30	EXAM 2		Exam is in testing center from Monday 10/24 until Saturday 10/29, check their website for times.	
11 10/31-11/06	Chapter 7	Chapter 7		
12 11/07-11/13	Chapter 8	Chapter 8		
13 11/14-11/20	Chapter 11	Chapter 11	Research Paper	Due on 11/20 by 11:59 p.m.
14 11/21-11/26	Fall Break and Thanksgiving			
15 11/28-12/04	Chapter 12	Chapter 12		
16 12/05-12/10	EXAM 3		Exam is in testing center from Monday 12/05 until Saturday 12/10. NO Thursday.	NOTE: <u>Thursday 12/08 is not open it is reading day.</u>

Academic Integrity

The University has policies and discipline procedures regarding academic dishonesty. Detailed information is available on the [UTD Judicial Affairs](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on academic honesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced. **If I find that your research project is plagiarized, you will fail the entire course, not just the research project. NO MORE THAN 30% OF YOUR PAPER SHOULD BE QUOTES OR UNORIGINAL WORK. IN OTHER WORDS, YOU MAY CITE 30% FROM OTHER SOURCES, THE REST SHOULD BE YOUR WORK.**

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Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. An online instructional assessment form will be made available for your confidential use. Please watch for the email notification at your UTD email inbox with course evaluation access information towards the end of semester.

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University Policies

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

These descriptions and timelines are subject to change at the discretion of the professor.

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