

*The University of Texas at Dallas*  
*ACCT 6334 Auditing*  
*Fall 2016*  
*Course Syllabus*

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## Course Information

*Course Number* ACCT 6334  
*Course Title* Auditing  
*Term* Fall 2016

## Professor Contact Information

*Professor* Dr. Lale Guler  
*Email Address* [Lale.Guler@utdallas.edu](mailto:Lale.Guler@utdallas.edu) (please do not send e-mail through eLearning)  
*Office Location* JSOM 13.207  
*Office Hours* Mon 5:30pm-6:30pm or Tue 3:30pm-4:30pm or by appointment  
*Other Information* Check <http://elearning.utdallas.edu> weekly for announcements, presentation materials, handouts, assignments, and other relevant information.

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

ACCT 6330 Intermediate Accounting I

## Course Description

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

## Student Learning Objectives/Outcomes

This course has several learning objectives/outcomes:

1. Understand the role of independent auditors in capital markets
2. Understand the types of auditing and assurance services
3. Understand the professional standards and their sources
4. Understand auditor's reporting obligations and responsibilities
5. Develop an understanding of the process of performing a financial audit
6. Enhance your written and verbal communication skills through an individual assignment and a team conducted research project

## Required Textbook

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

### Assignments & Tentative Schedule

Week #	Week of	Topic	Reading	Assignment	Due date
1	8/22	Introduction to the Course; Auditing and Assurance Services	Syllabus and Chapter 1	Read the syllabus, reserve your seat for exams at the testing center website	8/26
2	8/29	Professional Standards & Legal Liability	Chapter 2 & Module C	Quiz on the syllabus	
3	9/5	<i>No class on Labor Day (9/5)</i> Engagement Planning	Chapter 3		
4	9/12	Engagement Planning <b>Exam 1 date: 9/14</b>	Chapter 3	Check eLearning for your team assignment	
5	9/19	Management Fraud & Audit Risk	Chapter 4		
6	9/26	Risk Assessment and Internal Controls	Chapter 5	Submit company selection for team project	9/30
7	10/3	Employee Fraud and The Audit of Cash	Chapter 6		
8	10/10	Employee Fraud and The Audit of Cash & <b>Workshop on Paraphrasing and Citing by BCC</b> <i>(10/12 - Part 1 for sections 001 and 002 and Part 1 and Part 2 for section 501)</i>	Chapter 6		
9	10/17	<b>Workshop on Paraphrasing and Citing by BCC</b> <i>(10/17 - Part 2 for sections 001 and 002)</i> <b>Exam 2 date: 10/19</b>			
10	10/24	Overview of Sampling & Revenue and Collection Cycle	Module E & Chapter 7		
11	10/31	Acquisition and Expenditure Cycle	Chapter 8	Submit the individual assignment	11/4
12	11/7	Completing the Audit	Chapter 11		
13	11/14	Reports on Audited Financial Statements	Chapter 12	Submit the team paper	11/25
14	11/28	Team project presentations			
15	12/5	Team project presentations <b>Exam 3 date: 12/7</b>			

#### Important Dates

Aug 22	First day of Fall 2016 classes
Sep 5	Labor day, no class
Sep 7	Last day to drop course without a "W"
Nov 21-27	Fall break, no class

*No class on the scheduled exam days indicated above.  
The descriptions and timelines (including assignment due dates and exam dates) contained in this syllabus are subject to change at the discretion of the Professor.*

## Grading Policy

Your overall course grade will be comprised of the following:

Professionalism & Participation	10
Exam 1	25
Exam 2	25
Exam 3	25
Individual assignment	5
Team project	10
<b>TOTAL POINTS</b>	<b>100</b>

Final grades will be assigned per graduate student catalog:

[http://www.utdallas.edu/student/catalog/gradcurrent/FIRST40/registration\\_enrollment\\_requirements.htm](http://www.utdallas.edu/student/catalog/gradcurrent/FIRST40/registration_enrollment_requirements.htm)

Total Points	Letter
93-100	A
90-92	A-
87-89	B+
83-86	B
80-82	B-
77-79	C+
73-76	C
70-72	C-
Less than 70	F

While the grading scale above will be used as a guideline, translation of the total points into a letter grade will ultimately 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.

## Course Format and Policies

### *Course Format*

Class sessions will be a combination of lecture and discussion. Students should bring to each class session a printed copy of that day's PowerPoint slides (available on eLearning prior to each class). The material covered in-class will follow the PowerPoint slides, which are designed to clarify and complement the text material. I suggest that you work all of the recommended questions for each chapter which will be posted on eLearning. While there will be no points allocated to solving recommended questions, there is a direct correlation between working problems and performing successfully on examinations. I will periodically post selected solutions to recommended questions at eLearning.

### *Professionalism & Participation*

Auditors are responsible for the integrity of the financial reporting system. High standards of ethics and professionalism are an integral part of the job. They are key to the integrity of the whole financial reporting process. I expect that you will at all times exhibit high standards of professionalism in this course. In the context of this course, professionalism consists of:

-attending class,

- being on time for class,
- participating in class discussions in a meaningful and constructive way,
- not talking out of turn,
- not using electronic devices,
- being respectful to others,
- composing professional e-mails in terms of content and appearance,
- acting as a business professional.

**Professionalism & participation** score is **not an automatic 10 points**; you will have to earn it. You are expected to attend every class; scheduling other appointments during class sessions is unacceptable. Please arrange your personal schedules so that late arrivals and early departures are avoided. Repeated walking in and out of class is distracting to your classmates and me and such behavior will not be tolerated. Chronic lateness and chatting with other students in class will reduce your score on professionalism & participation. Your e-mails will be part of your professionalism & participation scores. It is critical to your success that you attend each class and take notes during the lectures. You should come to class prepared, which means that you should have read the material. Office hours are not a substitute for coming to class; accordingly, I will not go over material covered in class with you if you have missed class. **Students are not permitted to use laptops, ipads, smart-phones, dumb-phones, and other devices with screens in class.** Video or audio recording during class is not permitted without prior approval.

### ***Exams***

There will be three closed book examinations in this course. The format of each exam will be multiple-choice. Exams will be conducted at the testing center. **During the first week of classes, please reserve a seat at:**

**<http://www.utdallas.edu/studentsuccess/testingcenter/index.html>**

Exams are 100% independent work. You are not permitted to use any electronic communications devices during the exam. This explicitly includes cell phones, pagers, computers, laptops, iPads, and other advanced electronic devices. I will consider it cheating if a cell phone or other electronic communication device is used and/or visible during the exam. You are not permitted to copy or otherwise reproduce the exams at any time. This includes taking pictures of the exam with your cell phone or other device while taking the exam or when reviewing graded exams.

All students are required to present proof of identification at the time of the exam. Acceptable documentation must include picture identification such as an official UTD Comet Card, Passport, or driver's license.

As per school policy, exam papers will be retained for one year and then destroyed.

### ***Make-up Exams***

Students must take all 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 without making arrangements with me **prior** to the exam will receive a zero. All documentation evidencing your absence from an exam is due within five business days of the missed exam and you must make up the missed exam within five business days. If the documentation is not received within the five days and the exam is not completed within the five day window, a zero is awarded to the student. The determination of an "acceptable" excuse is solely up to the instructor's discretion. 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. The student should use e-mail as the main form of communication. Also, the student **must** verify that the instructor has received the appropriate documentation within the five day window. I do not guarantee that the level of difficulty of the make-up exam will be comparable to the exam given at the scheduled time. I will determine the date and time of the make-up exam, and you must make arrangements to take it at that time.

Please note that you are expected to reserve your seat for all three exams by the end of the first week of classes. Students who fail to take an exam during its scheduled time because of their failure to reserve a seat at the testing center will not be given a make-up exam; their exam scores will be zero.

### ***Individual Assignment***

You will be assigned one case from a selected chapter. The case requires 100% independent work. The individual case assignment will be graded based on several dimensions such as the ability to summarize, articulate, and provide support for inferences. I will also evaluate your submission for accuracy, clarity of thought process, technical content, grammar, and spelling. Plagiarism will not be tolerated.

### ***Team Project***

After the second week of the classes, I will group the students into teams of 3-5 members. Each student team will select an SEC reporting company and complete an imaginary audit on that company. The purpose of the project is to familiarize you with the overall process of auditing a public company. The specific requirements for the project along with the grading standards will be posted at eLearning early in the semester. The project will include a written paper along with a presentation at the end of the semester. All students must attend all presentations or you will receive a 50% reduction in your team project score. You must be in attendance entire time on the presentation day even if you are not presenting.

I will evaluate your team project based on originality, application of theoretical knowledge to the specific company you selected, accuracy, thoroughness, ability to follow GAAS, clarity, organization, parsimony, support for conclusions, grammar, spelling, and overall professional appearance. All assignments must be typed and must use Standard English with correct grammar and punctuation. I will be judging your paper in comparison to others within the class and the effort that is expected of a graduate student. At the end of the semester, each of you will evaluate your own contribution and other team members' contribution in the project. Each team member will submit a completed peer evaluation form. Again, plagiarism will not be tolerated.

Your individual assignment and team paper will be submitted and examined through the integrated plagiarism detection tool called **Turnitin**. E-mail or hard-copy submissions will not be accepted. You will find the Turnitin assignment submission link on the course page at eLearning. You can go back to the Turnitin assignment page to view your submission and check the feedback when it becomes available. I will release **the Originality Report** (showing the percentage of similarity match and the sources detected) so that you view it and review your work. On the course page at eLearning, I will also provide an optional Turnitin link for you to check your paper for plagiarism before your final submission. I will not be able to answer any questions about the similarity index figure that you see when you submit your paper to the link. It is solely the student's responsibility to find out why Turnitin reports high similarity index for the paper that the student submits at Turnitin. If I suspect that your paper is not original (e.g., based on Turnitin's evaluation of originality), your documentation will be forwarded to the Office of Judicial Affairs.

### ***Mandatory Workshop on Plagiarism Avoidance and Proper Citation***

Both the individual assignment and team project will require you to properly cite others' work and avoid plagiarism. The Business Communication Center (BCC) will provide **a mandatory workshop** on the topic of plagiarism avoidance and proper citation as indicated on the tentative class schedule. Students who fail to participate in the entire BCC workshop will see a 50% reduction in their individual assignment score as well as team project score.

## ***Extra Credit & Late Work***

There are no extra credit opportunities in this class. Late work is not accepted without an approved excuse as verified by the instructor.

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## **Student Conduct & Discipline**

The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities.

The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the *Rules and Regulations of the Board of Regents of the University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, *Rules on Student Services and Activities of the Course Syllabus Page 8, University's Handbook of Operating Procedures*. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972/883- 6391).

A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

## **Academic Integrity**

The faculty and administration of the School of Management expect from our students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project and sabotage. Some of the ways students may engage in academic dishonesty are:

- Signing in for or answering on behalf of a student that is not present.
- Collaboration on Quizzes and Testlets that are intended to be individual work
- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;
- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;
- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;
- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;
- Changing a graded paper and requesting that it be regraded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

<http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html>

During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including iPads, iPhones, iPods, MP3 Players, earphones, radios, smart phones, cameras, programmable calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times,

and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.

Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied: **Tests – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office.

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

### **Judicial Affairs Procedures**

Under authority delegated by the Dean of Students, a faculty member who has reason to suspect that a student has engaged in academic dishonesty may conduct a conference with the student in compliance with the following procedures:

- (i) the student will be informed that he/she is believed to have committed an act or acts of academic dishonesty in violation of University rules;
- (ii) the student will be presented with any information in the knowledge or possession of the instructor which tends to support the allegation(s) of academic dishonesty;
- (iii) the student will be given an opportunity to present information on his/her behalf;
- (iv) after meeting with the student, the faculty member may choose not to refer the allegation if he/she determines that the allegations are not supported by the evidence; or
- (v) after meeting with the student, the faculty member may refer the allegations to the dean of students along with a referral form and all supporting documentation of the alleged violation. Under separate cover, the faculty member should forward the appropriate grade to be assessed if a student is found to be responsible for academic dishonesty;
- (vi) the faculty member may consult with the dean of students in determining the recommended grade;
- (vii) the faculty member must not impose any independent sanctions upon the student in lieu of a referral to Judicial Affairs;
- (viii) the faculty member may not impose a sanction of suspension or expulsion, but may make this *recommendation* in the referral documentation

If the faculty member chooses not to meet with the student and instead forwards the appropriate documentation directly to the dean of students, they should attempt to inform the student of the allegation and notify the student that the information has been forwarded to the Office of Dean of Students for investigation.

The student, pending a hearing, remains responsible for all academic exercises and syllabus requirements. The student may remain in class if the student's presence in the class does not interfere with the professor's ability to teach the class or the ability of other class members to learn. (See Section 49.07, page V-49-4 for information regarding the removal of a student from class).

Upon receipt of the referral form, class syllabus, and the supporting material/documentation from the faculty member, the dean shall proceed under the guidelines in the *Handbook of Operating Procedures*, Chapter 49, Subchapter C. If the respondent disputes the facts upon which the allegations are based, a fair and impartial disciplinary committee comprised of UTD faculty and students, shall hold a hearing and determine the responsibility of the student. If they find the student in violation of the code of conduct, the dean will then affirm the minimum sanction as provided in the syllabus, and share this information with the student. The dean will review the student's prior disciplinary record and assess additional sanctions where appropriate to the circumstances. The dean will inform the student and the faculty member of their decision.

### **Copyright Notice**

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials, including music and software. Copying, displaying, reproducing, or distributing copyrighted works may infringe the copyright owner's rights and such infringement is subject to appropriate disciplinary action as well as criminal penalties provided by federal law. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright Act. As a UT Dallas student, you are required to follow the institution's copyright policy (Policy Memorandum 84-I.3-46). For more information about the fair use exemption, see <http://www.utsystem.edu/ogc/intellectualproperty/copypol2.htm>

### **Email Use**

The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.

### **Withdrawal from Class**

The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw

any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.

### **Student Grievance Procedures**

Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*. In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the dean will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.

### **Incomplete Grade Policy**

As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of F.

### **Disability Services**

The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

The contact information for the Office of Disability Services is:

The University of Texas at Dallas, SU 22  
PO Box 830688  
Richardson, Texas 75083-0688  
(972) 883-2098 (voice or TTY)

Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance.

It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.

### **Religious Holy Days**

The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated.

The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment.

If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.

### **Comet Creed**

*This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same:*

"As a Comet, I pledge honesty, integrity, and service in all that I do."

### **UT Dallas Syllabus Policies and Procedures**

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.

*The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.*