

University of North Texas at Dallas  
Fall, 2014  
Syllabus

<b>ACCT 4400D-090 Auditing - Professional Responsibilities 3 hrs</b>			
Department of	Accounting	Division of	Urban and Professional Studies
<b>Instructor Name:</b>	Randall L. Hahn, Ph.D., CPA		
<b>Office Location:</b>	DAL2 238		
<b>Office Phone:</b>	(972)338-1806		
<b>Email Address:</b>	<a href="mailto:Randall.Hahn@unt.edu">Randall.Hahn@unt.edu</a>		
<b>Office Hours:</b>	M,W 3:00-5:30 PM, T,Th 4:00-6:00, or by appointment		
<b>Classroom Location:</b>	DAL2 242		
<b>Class Meeting Days &amp; Times:</b>	Monday 7:00 – 9:50		
<b>Course Catalog Description:</b>	Introduction to auditing and the professional responsibilities of a career in any specialty of the accounting profession. Topics include the legal and ethical responsibilities of accountants; professional auditing standards; the acquisition, evaluation and documentation of audit evidence; reports on the results of the engagement.		
<b>Prerequisites:</b>	ACCT 3120 and 4100; BLAW 3430. Must have a 3.0 GPA in all ACCT 3000 and ACCT 4000 courses taken at UNT or their equivalent taken at other colleges and universities to take this course. This course may not be taken more than twice at UNT or at another college or university.		
<b>Required Text:</b>	<u>Auditing &amp; Assurance Services</u> , 9 <sup>th</sup> Edition, Johnstone, Gramling, Rittenberg.		
<b>Access to Learning Resources:</b>	UNT Dallas Library: phone: (972) 780-3625; web: <a href="http://www.unt.edu/unt-dallas/library.htm">http://www.unt.edu/unt-dallas/library.htm</a> UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: <a href="mailto:1012mgr@fhcg.follett.com">1012mgr@fhcg.follett.com</a>		
<b>Course Goals or Overview:</b>			
The goal of this course is to introduce students to fundamental auditing standards, audit reports, professional ethics, and procedures employed by internal and external auditors in the evaluation of financial statements.			
<b>Learning Objectives/Outcomes:</b> At the end of this course, the student will			
1	Demonstrate basic technical knowledge necessary for students entering the auditing profession.		
2	Demonstrate the ability to work on a team in performing audit work.		
3	Be able to prepare professional quality work papers and documents.		
4	Demonstrate an understanding of the importance of ethics within the accounting and auditing profession as well as understand important ethics rules (and the governing bodies) that influence the profession.		

## Course Evaluation Methods

Component	Points	%
3 <a href="#">Regular Exams</a> (100 pts ea.)	300	50
1 <a href="#">Final Exam</a> (100 pts ea.)	100	17
11 <a href="#">Quizzes (10 pts each; 1 mandatory drop)</a>	100	17
<a href="#">Attendance/Preparedness</a>	60	10
<a href="#">ACL problems</a>	40	6
TOTAL	600	100

Grade assignments will be on a 90/80/70/60 scale. The breakdown of the total possible points is listed below.

<u>Grade</u>	<u>Points Earned</u>
A	540 – 600
B	480 – 539
C	420 – 479
D	360 – 419
F	Below 360

### Exams

Examinations are "closed-book" and "closed-note." Exams will be approximately 70% objective and 30% problems/essays. The final exam will generally be over the current material but will necessarily incorporate earlier concepts. See [Calendar](#) for dates and times.

Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook). The instructor must be notified before the exam is scheduled for a makeup to be allowed. Arrangements for taking a makeup exam must be made when the student notifies the instructor that the exam will not be taken at the scheduled time. The student is responsible for arranging the makeup exam with the instructor. Any required make-ups will be administered during the week prior to the final exam.

### Quizzes

There will be a quiz after each chapter. Each quiz (11 in total) will be worth 10 points and the student must drop the lowest quiz. Quizzes are important in that they help the student review the chapter material and will be of a nature similar to exam questions. See Calendar for dates and times. There are no make-ups for these quizzes.

### Attendance/Required Study

Attendance and preparedness is expected and required for all classes. Points are allocated for attendance **and preparedness**. **Class will be conducted on the assumption that all reading and written assignments have been studied and have been completed to the best of the student's ability prior to the class for which assigned. (Preparation for class by reading the chapters and working the homework problems is essential.)**

Attendance/Preparedness will be graded daily. Each day attendance will be taken, either orally or with an attendance sheet. **STUDENTS ARE TO ANSWER "PREPARED", OR TO SIGN THE SHEET ONLY IF PREPARED FOR THE DAY'S ASSIGNMENT. STUDENTS UNABLE TO GIVE A RECITATION ON CURRENT MATERIAL WHEN CALLED UPON WILL BE CONSIDERED ABSENT FOR THAT DAY. STUDENTS ARE RESPONSIBLE FOR SIGNING THE DAILY ATTENDANCE/PREPAREDNESS SHEET BY THE END OF**

**THE CLASS PERIOD. If you do not wish to be called upon (using one of your available absences-see below), please give me a note to that effect prior to the beginning of class for that day.**

**POINT SCALE**

- 0-1 Absences 60 points
- 2 Absences 50 points
- 3 Absences 40 points
- 4 Absences 30 points
- 5 Absences 20 points
- >5 Absences 00 points

Homework assignments for each chapter will be posted on Blackboard at least one day before the subsequent class meeting.

**(This policy will go into effect starting the 3rd week of class.)**

**ACL Problems**

This portion of the assignments will be conducted as a team. Each team (2-3 students) will be expected to work together to complete a set of audit problems using ACL. There are two components to the grade: a team grade (32 pts) and an individual grade (8 pts). The team grade will be by the instructor and an evaluation of the submitted assignments. The individual grade will be based on your peer evaluation. At the end of the semester, you will evaluate each of the other members of your audit team. The evaluation empowers team members to penalize any member of the team who is not making a fair contribution to the team effort. These will be posted to the calendar at a later date.

**Course Outline**

<u>Date</u>		<u>Material</u>	<u>Assignment</u>
Aug	25	Overview of Course; Chapter 1: Auditing: Integral to the Economy	Powerpoint Questions
Sep	1	Labor Day	
Sep	8	Chapter 2: Fraud, Corporate Governance, Audit Quality	Quiz, Chapter 1; Powerpoint Questions; Quiz, Chapter 2
Sep	15	Chapter 3: Internal Control	Powerpoint Questions; Quiz, Chapter 3
Sep	22	<b>Exam, Chapters 1-3</b>	
Sep	29	Chapter 4: Professional Liability, Ethics	Powerpoint Questions; Quiz, Chapter 4

Oct	6	Chapter 5: Auditing Standards, Audit Opinion Process	Powerpoint Questions; Quiz, Chapter 5
Oct	13	Chapter 6: Framework for Audit Evidence	Powerpoint Questions; Quiz, Chapter 6
Oct	20	<b>Exam, Chapters 4-6</b>	
Oct	27	Chapter 7: Planning the Audit	Powerpoint Questions; Quiz, Chapter 7
Nov	3	Chapter 8: Specialized Tools to Gather Audit Evidence	Powerpoint Questions; Quiz, Chapter 8
Nov	10	Chapter 9: Auditing the Revenue Cycle	Powerpoint Questions; Quiz, Chapter 9
Nov	17	<b>Exam, Chapters 7-9</b>	
Nov	24	Chapter 14: Completing the Audit;	Powerpoint Questions; Quiz, Chapter 14
Dec	1	Chapter 15: Auditors' Reports	Powerpoint Questions; Quiz, Chapter 15
Dec	8	<b>Final Exam, Chapters 14,15</b>	

**\*The instructor reserves the right to make changes to (delete, add, or modify) this syllabus as the semester progresses.**

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## University Policies and Procedures

### **Students with Disabilities (ADA Compliance):**

The University of North Texas Dallas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. With the passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act, there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. For more information, you may visit the Student Life Office, Suite 200, Building 2 or call 972-780-3632.

The Department of Accounting is committed to full academic access for all qualified students, including those with disabilities. In keeping with this commitment and in order to facilitate equality of educational access, faculty members in the department will make reasonable accommodations for qualified students with a disability, such as appropriate adjustments to the classroom environment and the teaching, testing, or learning methodologies when doing so does not fundamentally alter the course.

If you have a disability, it is your responsibility to obtain verifying information from the Office of Student Life and to inform me of your need for an accommodation. Grades assigned before an accommodation is provided will not be changed. Information about how to obtain academic accommodations can be found in UNTD Policy 7.004, [Disability Accommodations for Students](#), and by visiting Student Life, building 2, Suite 200. 972-780-3632, [studentlife@unt.edu](mailto:studentlife@unt.edu).

### **Student Evaluation of Teaching Effectiveness Policy:**

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class. For this reason, all students that complete the SETE and show the acknowledgement to me will be awarded 5 points to their total grade. I only need to see the acknowledgement, as your survey responses are kept confidential and anonymous.

### **Academic Integrity:**

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic

Integrity at [http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs.%20Education.%20and%20Funding/7.002%20Code%20of%20Academic Integrity.pdf](http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs.%20Education.%20and%20Funding/7.002%20Code%20of%20Academic%20Integrity.pdf) for complete provisions of this code.

**Bad Weather Policy:**

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website [www.unt.edu/dallas](http://www.unt.edu/dallas). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

**Diversity/Tolerance Policy:**

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Center for Student Rights and Responsibilities as the instructor deems appropriate.

**Other Policies:**

- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to “vibrate” or “silent” during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities **will not be permitted in the classroom**. If the student is texting during the class, a warning will first be given. The second incident will result in the student being considered absent for the class for that day.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time.
- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.