

**University of North Texas at Dallas
Summer 2013
SYLLABUS**

ACCT 4400D-090 Auditing - Professional Responsibilities 3 hrs			
Department of	Accounting	Division of	Urban and Professional Studies
Instructor Name:	Cheryl L. Prachyl, Ph.D., CPA		
Office Location:	DAL2 238		
Office Phone:	972-338-1806		
Email Address:	cheryl.prachyl@unt.edu		
Office Hours:	Tues/Wed 4:00 – 6:00 or by appointment		
Classroom Location:	DAL2 212		
Class Meeting Days & Times:	Monday/Wednesday 6:00 – 9:50		
Course Catalog Description:	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.		
Prerequisites:	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.		
Required Text:	Auditing & Assurance Services, 5th Edition, Louwers, Ramsay, Sinason, Strawser, & Thibodeau. Connect Accounting access code (details to register at end of syllabus).		
Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fheg.follett.com		
Course Goals or Overview:			
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.			
Learning Objectives/Outcomes: 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.		

Course Outline

This schedule is subject to change by the instructor. Changes to this schedule will be communicated by notification in Blackboard.

DATE	TOPIC	Assignment
Jun 3	Auditing and Assurance Services Professional Standards	Chapter 1 Chapter 2
5	Management Fraud and Audit Risk	Chapter 3
10	Exam 1 Chapters 1, 2, 3 Engagement Planning	Chapter 4
12	Risk Assessment: Internal Control Evaluation Employee Fraud and the Audit of Cash	Chapter 5 Chapter 6
17	Exam 2 – Chapters 4, 5, 6 Revenue and Collection Cycle	Chapter 7
19	Acquisition and Expenditure Cycle Production Cycle Case Presentation 1	Chapter 8 Chapter 9
24	Exam 3 Chapters 7, 8, 9 Completing the Audit	Chapter 11
26	Reports on Audited Financial Statements Case Presentation 2	Chapter 12
Jul 1	Exam 4 Chapters 11, 12	
3	Final Exam – Comprehensive	

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Quizzes:

Exams: Exams will be multiple choice. You will need a scantron (form 882-E).

Presentations: You will complete 2 group presentations/discussions of cases that will be assigned during the semester. As a part of your presentation, you will provide appropriate work papers to support your presentation.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Exams	(Best 4 grades of 5 exams)	400
Quizzes	Quizzes	50
Class Presentations (Group)	2 presentations @ 25 points each	50
Total:		500

Grade Determination:

- A = 500 – 450 pts.
- B = 449 – 400 pts.
- C = 399 – 350 pts.
- D = 349 – 300 pts.
- F = 299 pts. or below

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.

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.

Assignment Policy:

Homework assignments must be completed in Connect Accounting by the deadline as indicated in the system. Students will not be allowed to complete assignments after the deadline has passed.

Exam Policy:

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. The makeup exam should be taken before the class meeting following the scheduled exam.

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%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. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

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.

student registration information

course

Auditing - ACCT 4400

instructor

Cheryl Prachyl

section

Summer 2013

registration dates

05/14/13 - 06/29/13

online registration instructions

Go to the following web address and click the "register now" button.

http://connect.mcgraw-hill.com/class/c_prachyl_summer_2013

This is a unique address for
Summer 2013

Having trouble registering?
Get help here: <http://bit.ly/StudentRegistration>