

**University of North Texas at Dallas
Spring 2016
SYLLABUS**

ACCT 4900-001 Special Problems-Auditing Evidence 3 Hrs	
Department of	Accounting
Division of	School of Business
Instructor Name:	Patricia Wynn, CPA, CMA, CGMA
Office Location:	7400 Houston School Road Dal2 Room 235
Office Phone:	972-338-1807
Email Address:	Patricia.Wynn@unt.edu
Office Hours:	Mondays 4-6:50 pm; Wednesdays 2-6:50 pm; by appointment
Virtual Office Hours:	By appointment
Classroom Location:	
Class Meeting Days & Times:	
Course Catalog Description:	Introduction to all aspects of the investigative process in auditing. Topics include evaluation in internal control, compliance testing, substantive testing, operational audits, statistical sampling and auditing EDP.
Prerequisites:	ACCT 4400 with a grade of C or better; DSCI 3710. May not be taken more than twice at UNT.
Required Text:	<i>MP Principles of Auditing and Other Assurance Services with ACL Software CD</i> , 19 th Edition, Ray Whittington and Kurt Pany https://connect.mheducation.com/class/p-wynn-spring-2016-001
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@fhcg.follett.com
Course Goals or Overview:	
	The goal of this course is to introduce students to all aspects of the investigative process in auditing.
Learning Objectives/Outcomes: At the end of this course, the student will be able to	
1	Demonstrate basic technical knowledge necessary for students entering the auditing profession.
2	Demonstrate the ability to investigate and perform compliance and substantive testing audit work.
3	Be able to perform operational and EDP auditing.

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by email as soon as the change is determined.

TOPICS	TIMELINE
Chapter 5 – Audit Evidence and Documentation	January 25, 2016
Chapter 8 – Consideration of Internal Control in an Information Technology Environment	February 1, 2016
Chapter 9 – Audit Sampling	February 8, 2016
Chapter 12 – Inventories and Cost of Goods Sold	February 15, 2016
Exam 1	February 22, 2016
Chapter 13 – Property, Plant, and Equipment: Depreciation and Depletion	February 29, 2016
Chapter 14 – Accounts Payable and Other Liabilities	March 7, 2016
Spring Break	March 14, 2016
Chapter 15 – Debt and Equity Capital	March 21, 2016
Exam 2	March 28, 2016
Chapter 16 – Auditing Operations and Completing the Audit	April 4, 2016
Chapter 17 – Auditors' Reports	April 11, 2016
Chapter 18 – Integrated Audits of Public Companies	April 18, 2016
Chapters 19/20 – Additional Assurance Services: Historical Financial Information and Other Information	April 25, 2016
Chapter 21 – Internal, Operational and Compliance Auditing	May 2, 2016
Final Exam	May 9, 2016

Course Evaluation Methods

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

Grading Matrix:

Instrument	Value (points or percentages)	Total
Homework	13 problem assignments at 10 points each	130
Team Project	Audit work papers	50
Exams	2 exams at 100 points	200
Final Exam	1 exam at 100 points	100
Total:		480

Grade Determination:

- A = 480 – 432 pts; i.e. 90% or better
- B = 431 – 384 pts; i.e. 80 – 89 %
- C = 383 – 336 pts; i.e. 70 – 79 %
- D = 335 – 288 pts; i.e. 60 – 69 %
- F = 287 pts. or below; i.e. less than 60%

University Policies and Procedures

Students with Disabilities (ADA Compliance):

Any student requesting academic accommodation based on a disability is required to register with Disability Services each semester. A letter of verification for approved accommodations can be obtained from this office. Please be sure the letter is delivered to me as early in the semester as possible. Disability Services is located in the Student Life Office in DAL2, Suite 200 and is open 8:30 a.m. – 5:00 p.m., Monday through Friday. The phone number is (972) 338-1775.

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. Therefore, you will be expected to complete the SETE and provide me a copy of the acknowledgement you receive on completion of the survey (your input is not indicated on the acknowledgement, only that you completed it, so your responses are kept confidential and anonymous). In return for your completion of this survey, you will earn 5 points of extra credit.

Assignment Policy:

Homework assignments are designed to assist in understanding the chapter material. You may rework the homework assignments as many times as you like, and I encourage you to do them until you feel comfortable with the process. You are graded on your homework and your efforts with homework will assist you in preparing for exams. You must read the chapter assignments and review the chapter PowerPoint slides before class and be prepared to discuss them. I will not lecture; rather I will lead discussions on the chapter topics and work some homework problems as time permits. If you are not prepared you will not be able to learn. Team assignments will be based on the finished product and the presentation by the team. All team members must participate in the preparation and presentation of team results. All team members will receive the same point score; team members who do not participate will get no points. Team assignments will be explained in detail at the appropriate time in class and in the written assignment.

Exam Policy:

All Exams should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

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. 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 not in effect for this course. However, students are responsible to meet with instructor as required, and notify the instructor if they are unable to meet with instructor and for what reason.

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 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. If you choose not to access Blackboard Learn, you will not be able to complete the course, since homework is administered through this portal.
- **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. Other electronic devices may be used in the classroom in a demonstrable application of educational assistance. If you question the appropriateness of the device in the classroom, ask the instructor for guidance.
- **Food & Drink in the Classroom.** You are expected to be responsible adults in this class. Drinks are acceptable in class, so long as there is a means of controlling a spill (such as a cup lid). You are expected to police your own area – it should be clean when you arrive, and you should leave it clean when you leave. Food is generally a disruptive agent during class, so you should restrain yourself to suffer during the class period.
- **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.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.