

University of North Texas at Dallas
Spring 2024
SYLLABUS - HyFlex

ACCT 4400-0091 Auditing – Professional Responsibilities 3 Hours			
Department of	Accounting	School of	Business
Instructor Name:	Patricia Wynn, CPA, CMA, CGMA, CFE, CSCA		
Office Location:	7400 University Hills Blvd., FH 317		
Office Phone:	972-338-1807		
Email Address:	Patricia.Wynn@untdallas.edu		
Office Hours:	Tuesdays, Wednesdays, and Thursdays 05:00 PM– 06:50 PM; by appointment		
Virtual Office Hours:	By appointment		
Classroom Location:	FH 307		
Class Meeting Days & Times:	Wednesdays 07:00 PM – 08:20 PM Options: Attend on campus in FH 307, virtually via Zoom or online		
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; and reports on the results of the engagement.		
Prerequisites:	ACCT 3120 and 4100; BLAW 3330. 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:	Text: Auditing & Assurance Services with Connect Access, 9e. Author: Louwers, Bagley, Blay, Strawser, Thibodeau. Publisher: McGraw-Hill. https://connect.mheducation.com/class/p-wynn-acct-44000091_sp24 Sharpen: McGraw-Hill Sharpen Your new college study app! Try bite-sized videos, quizzes, and more.		
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		
Supported Browsers: Chrome 67 & 68 Firefox 60 & 61 Flash 29, 30 (for audio/video) Internet Explorer 11 Edge 41, 42 Respondus Lockdown Browser Safari 10, 11	Getting Help with Canvas: Canvas 24/7 Phone Support for Students: 1-833-668-8634 Canvas Help Resources: Web: Canvas Student Guide		

	For additional assistance, contact Student Assistance (Distance Learning): Founders Hall, RM 124, Phone: (972) 338-5580; email: distancelearning@untDallas.edu
Supported Devices: iPhone Android Chromebook (Tablet users can use the Canvas app)	If you are working with Canvas 24/7 Support to resolve a technical issue, make sure to keep me updated on the troubleshooting progress.
Screen Readers: VoiceOver (Safari) JAWS (Internet Explorer) NVDA (Firefox) <i>Note: There is no screen reader support for Canvas in Chrome.</i>	If you have a course-related issue (course content, assignment troubles, quiz difficulties), please contact me during office hours or by email.
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 be able to	
1	Identify and apply the basic technical knowledge necessary for entering the audit profession. (Blooms: Applying)
2	Demonstrate the ability to work on a team in performing audit work. (Blooms: Understanding)
3	Create professional-quality audit documents and work papers. (Blooms: Creating)
4	Apply ethics to scenarios with an accounting and auditing professional mindset. (Blooms: Applying)
5	Research accounting/auditing issues, communicate results, and propose recommendations to audit team members, managers, and clients. (Blooms: Creating)

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
<u>Week 1</u> Getting Started Activities <ul style="list-style-type: none"> • Purchase course materials. Link to McGraw-Hill Connect through Canvas ACCT 4400 course. • Complete the Connect Orientation Videos/Activities (Graded) • Complete the Connect Getting Started: Success Tips for This Course (Graded) • Complete the Canvas Technology Communication Exercise (Complete/Incomplete – Graded) • Complete the Canvas Technology Quiz (Complete/Incomplete – Graded) • Post to DB_A on Canvas – Getting Started • Post to DB_B on Canvas - Introductions 	01/16 – 01/22
<u>Week 2</u> Part 1: The Contemporary Auditing Environment <ul style="list-style-type: none"> • Chapter 1: Auditing and Assurance Services • Module A: Other Public Accounting Services • Start Case 1 – Apollo Shoes: Audit Planning • Post to DB_C – PCAOB on Canvas 	01/22 – 01/29
<u>Week 3</u> Part 1: The Contemporary Auditing Environment <ul style="list-style-type: none"> • Chapter 2: Professional Standards • Module B: Professional Ethics • Post to DB_D – AICPA: Auditing Standards Board on Canvas 	01/29 – 02/05
<u>Week 4</u> Part II: The Financial Statement Audit <ul style="list-style-type: none"> • Chapter 3: Engagement Planning • Module C: Legal Liability • Module G: Data and Analytics in Auditing • Post to DB_E – Data Analytics and Continuous Auditing on Canvas 	02/05 – 02/12
<u>Week 5</u> Part II: The Financial Statement Audit <ul style="list-style-type: none"> • Chapter 4: The Audit Risk Model and Inherent Risk • Module E: Attributes Sampling • Start Case 2: Apollo Shoes: Audit Planning – Part II 	02/12 – 02/19
<u>Week 6</u> Part II: The Financial Statement Audit <ul style="list-style-type: none"> • Chapter 5: Risk Assessment: Internal Control Evaluation • Module F: Variables Sampling • Post to DB_F – Fraud Opportunities on Canvas 	02/19 – 02/26
<u>Week 7</u> Part II: The Financial Statement Audit <ul style="list-style-type: none"> • Chapter 6: Employee Fraud and the Audit of Cash • Mid-Term Exam Review (Chapters 1 – 6 & Modules A-C, E-G) • Start Case 3 – Apollo Shoes: Internal Control Testing 	02/26 – 03/04
<u>Week 8 (No class this week. Use this time for the Mid-Term Exam)</u> <ul style="list-style-type: none"> • Mid-Term Exam (Chapters 1 – 6 & Modules A-C, E-G) <ul style="list-style-type: none"> ◦ The exam opens Monday, 03/04 and closes on Monday, 03/11 at 11:55 PM. ◦ Post to DB_G – Mid-Term Exam Review on Canvas 	03/04 – 03/11

Week 9 Spring Break	03/11 – 03/15
Week 10 Part II: The Financial Statement Audit <ul style="list-style-type: none"> Chapter 7: Revenue and Collection Cycle Start Case 4 – Apollo Shoes: Accounts Receivable Audit 	03/18 – 03/25
Week 11 Part II: The Financial Statement Audit <ul style="list-style-type: none"> Chapter 8: Acquisition and Expenditure Cycle Start Audit Project Start Case 5 – Apollo Shoes: Liabilities 	03/25 – 04/01
Week 12 Part II: The Financial Statement Audit <ul style="list-style-type: none"> Chapter 9: The Production Cycle and Auditing Inventory Start Case 6 – Apollo Shoes: Inventory Audit 	04/01 – 04/08
Week 13 Part II: The Financial Statement Audit <ul style="list-style-type: none"> Chapter 10: Finance and Investment Cycle Post to DB_H – Long-lived Assets Fraud on Canvas 	04/08 – 04/15
Week 14 Part II: The Financial Statement Audit <ul style="list-style-type: none"> Chapter 11: Completing the Audit Chapter 12: Reports on Audited Financial Statements Start Case 7 – Apollo Shoes: Completing the Audit Post to DB_I – Attorney Letters and Litigation on Canvas 	04/15 – 04/22
Week 15 <ul style="list-style-type: none"> Course Wrap Up 	04/22 – 04/29
Week 16 <ul style="list-style-type: none"> Submit Audit Project Final Exam Review (Comprehensive) Post to DB_J – Reflections on Canvas 	04/29 – 05/06
Final Exam Week <ul style="list-style-type: none"> Take the Final Exam (Comprehensive) 	May 8, 2024

The last day of the Spring 2024 semester is Saturday, 05/11/24
Final grades will be available by end of day Monday, 05/13/24

Course Evaluation Methods

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

Connect Chapter Pre-Work – Connect Chapter LearnSmart content readings, videos, activities.

Connect Chapter Assignments – Exercises and problems designed to reinforce chapter material and ensure understanding of concepts.

Connect Chapter Quizzes – Online chapter quizzes designed to measure knowledge of presented course material and ability to apply appropriate concepts.

Discussion – This course will consist of discussion board activities. Discussion questions covering the next week's unit of study and related assignments will open the Friday before the assigned week.

Cases – This course will consist of seven (7) case activities designed to enhance research, critical thinking, and communication skills. Cases will provide students the opportunity to apply course concepts in a real-world scenario.

Audit Project – The audit project is designed to enhance research, critical thinking and communication skills. The audit project will provide the students the opportunity to apply course concepts in a real-world scenario. Excel and other digital resources will be utilized for this project. Students will present their results in both written and verbal forms.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Chapter Pre-Work	12 @ 5 points each	60
Chapter Assignments	12 @ 10 points each	120
Chapter Quizzes	12 @ 10 points each	120
Discussions	9 @ 15 points each	135
Cases	7 @ 25 points each	175
Mid-Term Reflection		15
Audit Project	See Project Criteria	75
Mid-Term Exam		150
Final Exam		150
Total:		1,000

Grade Determination:

A = 1,000– 900 pts; e.g.; 90% or better
 B = 899.9-800 pts; e.g.; 80 – 89 %
 C = 799.9 – 700 pts; e.g.; 70 – 79 %
 D = 699.9– 600 pts; e.g.; 60 – 69 %
 F = 599.9 pts. or below; e.g.; less than 60%

Extra Credit: Extra credit opportunities are available in this course. An extra credit activity with instructor instructions will equal **20 points**. Students who complete the end-of-course evaluation and submit proof of that completion to the instructor will receive an additional **5 points** of extra credit. **Total extra credit available for this course: 25 points.**

Incomplete Policy

In order to receive an incomplete in this course, the Grade of Incomplete Form posted on the Registrar forms site must be completed, signed and returned to the Office of the Registrar by the deadline posted in the Academic Calendar. For other questions related to grade of incomplete, contact Dr. Dawn Sales, Assistant Provost, at dawn.sales@untDallas.edu. The deadline to file for an incomplete for the course is the last day in which there is regular instruction for the session (not including finals). The deadlines to file an incomplete for this course is May 02, 2024.

Canvas Gradebook

The Canvas gradebook is the master gradebook. The Connect gradebook is integrated into the Canvas gradebook. Refer to the Canvas gradebook when reviewing your course status.

Communicating with Professor

The only way students should communicate with the professor is through email or the Q&A Discussion Board thread on Canvas. I can be emailed at patricia.wynn@untDallas.edu. All emails should include the Course #/Section # in the subject line and reference the activity in question. Please be as detailed as possible about your question. If calculations are involved, show your work and resulting answers. This will eliminate unnecessary emails and get you back on track quicker.

Example Email

Subject: Quiz 2, ACCT 4400.0091

Dear Professor Wynn,

I have a question about Quiz 2, Question 3 stated "Insert Question Here." I answer "C", "insert answer c here," but it was marked wrong. Could you please double check that for me because in the book on page 210, it states that "C" would be the correct answer.

Thank you for your time,
Students' Full Name
ACCT 4400.0091

University Policies and Procedures

Students with Disabilities (ADA Compliance): Chapter 7(7.004) Disability Accommodations for Students:

The University of North Texas Dallas makes reasonable academic accommodations for students with disabilities. Students seeking accommodations must first register with the Disability Services Office (DSO) to verify eligibility. If a disability is verified, the DSO will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time; however, DSO notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet/communicate with each faculty member prior to implement in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designed office hours to protect the privacy of the student. For additional information use Disability Services Office. You may also contact them by phone at 972-338-1787; by email at UNTDdisability@untDallas.edu. Or at UNT Dallas Student Center, Suite 1104.

Canvas Instructure Accessibility Statement:

University of North Texas at Dallas is committed to ensuring its online and hybrid courses are usable by all students and faculty, including those with disabilities. If you encounter any difficulties with technologies, please contact our ITSS Department. To better assist them, you would want to have the operating system, web browser, and information on any assistive technology being used. Canvas Instructure Accessibility Statement is also provided.

NOTE: Additional instructional technology tools, such as Turnitin, Respondus, Studio, and publisher cartridge content (e.g.; MyLab, Pearson, CNOWv2, MindTap, Connect, etc.) may NOT be fully ADA compliant. Please contact our Disability Office should you require additional assistance utilizing any of these tools.

Course Evaluation Policy:

Student evaluations of teaching effectiveness are a requirement for all organized classes at UNT Dallas. 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 students' evaluations to be an important part of your participation in this class.

Assignment Policy:

All assignments for this course **MUST** be completed and submitted within the unit due dates. No makeup assignments will be allowed except for documented emergencies (See Student Handbook). Connect Assignments will **NOT** be timed and will have unlimited attempts unless otherwise noted.

Quiz/Exam Policy: All quizzes will be timed (30 minutes) and have three (3) attempts for each quiz. All exams for this course **MUST** be completed and submitted within the exam window due dates. No makeup exams will be allowed except for documented emergencies (See Student Handbook). The Mid-Term Exam will be taken in Canvas per the course schedule. You will have 120 minutes to take the Mid-Term Exam and one (1) attempt. The Final Exam will be taken in Canvas; It will be timed. You will have 120 minutes to take the Final Exam and one (1) attempt. Once you start a quiz or exam, you **MUST** complete it, or you will only receive points for the completed portion. Be sure to take your quizzes and exams on a stable Internet connection and device.

NOTE: Technology issues can occur. That is why you have **three (3)** attempts for each quiz. Quiz attempts will not be reset. If a technology issue occurs, simply use one of your other allocated attempts.

Exams are **NOT** a group project. You are expected to complete your own exam without assistance from others. Students who collaborate on an exam are cheating, and UNTD considers academic dishonesty a serious offense. Please review the UNTD academic dishonesty policy or consult your instructor if you have questions. The UNTD academic dishonesty policy is available at:

<http://catalog.untDallas.edu/content.php?catoid=25&navoid=1995&h1=academic-integrity&returno=search#academic-integrity>.

Discussion Policy

Discussion Posts (Required) (Due Dates Are Firm) Initial Post Due Fridays, Reply Posts to One (1) Classmates Due Mondays by 11:55 PM.

This course will consist of discussion board activities. Discussion questions covering the next week's unit of study and related assignments will open the Friday before the assigned week.

IMPORTANT: Each discussion question has a specific due date. Discussion board postings are **NOT** optional. You **MUST** participate in the discussion boards with substantive posts to be successful in this course. Students are required to post their **initial discussion** by **Friday at 11:55 PM** each week unless otherwise directed. Your response postings to **one (1)** classmate are due by **Monday of the next week by 11:55 PM**. Please note that these are the **MINIMUM** standards. Our course will be more interactive and enjoyable if you post to more than two learners' responses per week and on multiple days. Note, you are expected to post something that adds to the discussion. Do not simply restate what someone else has said or post simple statements like "I agree" or "Good job", etc. **ALWAYS** include the "**why**" or support your statements with resources. **EACH INITIAL POST MUST BE A MINIMUM OF 100 WORDS**. Please post your word count at the bottom of your initial post.

Note: If you type your discussion posting in Word, you can easily check your word count. Then cut and paste the discussion into the discussion box. Please do not post attachments to the discussion board posts. This slows down the discussion process.

You can share resource links in your post, but these resources do not apply to your initial post word count. Posts that do not add value to the discussion, show little effort or are plagiarized will be severely penalized. If you use an outside source to support your post, you **MUST** cite the source. ***Be sure to review the discussion board grading rubric and the plagiarism information provided in this course before posting to the discussion boards.***

Remember, the sooner you post your initial discussion response during the week, the sooner your classmates can respond to you. The goal is to have a continuous discussion in the course, so post early and post often. As the instructor, I may comment on your post during the week, but I am looking for students to interact with each other without being swayed by my comments. I will post a weekly wrap up discussion thread, when appropriate, once the weekly discussion has closed.

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.

Academic dishonesty includes but is not limited to cheating, plagiarizing, fabrication of information or citations, facilitating acts of dishonesty by other, having unauthorized possession of examinations, submitting work of another person or work previously used without informing the instructor or tampering with the academic work of other students.

All work performed and submitted in this course must be your own. Certain assignments as well as quizzes and exams are not group work. This means you may not assist other students or

use any online sites (e.g.; Course Hero, Chegg, Google, etc.), technologies (e.g.; ChatGPT, language translators, etc.), group chats (GroupMe, etc.) tools, or sources are prohibited. The instructor may per (in writing) the use of ideas, images or word phrases created by another person or by generative technology, but students **MUST** identify these sources in APA 7e format. Failure to disclose is a violation of this course's academic integrity expectations. Students may not share **ANY** information about or from assessments with others. Each student is responsible to know the academic integrity requirements for this course. If there are any questions, it is the student's responsibility to ask for clarification before submitting work.

Any work performed and submitted in this class that is suspected to not be of the student's own hand and creation may require additional assessment at the instructor's discretion. Additional assessments may include but not be limited to students completing an oral exam or alternative proctored assignment. Students submitting work that is suspected of academic dishonesty may fail the assignment or the course as a whole. Students may also be subject to additional university disciplinary measures. **ALL** suspected academic integrity violations will be reported to the University and will become a permanent record in the student's academic file.

Web-based Plagiarism Detection: Please be aware in some online, hybrid or HyFlex courses, students may be required to submit written assignments to Turnitin, a web-based plagiarism detection service, or another method. If submitting to Turnitin, please remove your title page and other personal information.

Classroom Policies

HyFlex Classroom Attendance/Participation:

The University attendance policy is in effect for this course. Class attendance and participation in the Canvas classroom (and on-campus/or virtually synchronously per the HyFlex course schedule) 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. Online, on-campus, or virtual synchronous presence and participation in all class discussions (and activities) is essential to the integration of course material and your ability to demonstrate proficiency.

Attendance for this HyFlex course is considered when you are logged in and are active in Canvas, (e.g.; posting assignments, taking quizzes, or completing Discussion Boards and/or when you arrive at class on time (either on campus or virtual synchronously), participate in the classroom activities, and stay for the entire class period. To maintain financial aid award eligibility, activity must occur before the census date of the session or term of this course. Refer to UNT Dallas' Registrar for specific dates. If you are absent/not active in the course shell, it is **YOUR** responsibility to let the instructor know immediately, upon your return, the reason for your absence if it is to be excused. All instructors must follow university policy 7.005 covering excused absences; however, it is the instructor's discretion, as outlined in the course syllabus, of how unexcused absences may or may not count against successful completion of the course.

Attendance (online in the Canvas course and on-campus according to the posted course schedule) and preparation for this course are important to your success. To acquire knowledge and build the required skills for successful completion of this course, students are expected to:

- **Read** and become familiar with the course syllabus/outline plus expectations, including due dates.
- **Review** the course material **PRIOR** to starting the weekly assignments and quizzes.
- **Meet deadlines** for all assignments and required readings. Accounting concepts build upon each other, so it is important that you do not get behind.
- **Ask** for clarification about course materials, concepts, or course expectations.
- **Analyze** assigned readings and contribute to one another's learning through meaningful discussion.
- You are expected to spend **at least 3 hours a week** on out-of-class course activities. While you are not in a classroom environment each week, you need to plan on spending the same amount of time you would have met in class, plus the time for out-of-class activities. Accounting is a course of application. Therefore, you cannot cram for this course and be successful. Be prepared to spend **MORE** time in this course than many other courses you have taken.
- It is strongly recommended that students use the Connect Study Tools in this course for extra practice.

Emails

Emails to the instructor should be professional. Emails are not a forum to vent and should not be written like a text message to your friends. Emails to the instructor should be well thought out and written in a professional, business-like manner. Students should use their UNTD email for this course.

Instructor Response Time

I will respond to your questions within 24 hours (Monday – Friday). I generally respond sooner. I often monitor my email on the weekends (after 5 PM on Friday until 8 AM on Monday), but you should not depend on this. It is important that you plan ahead and start your homework early in the week. This will allow you to contact me with questions prior to Friday to ensure that you receive a response before the weekend.

All emails should include the following information in the subject line: ACCT4400.0091. Emails that are not addressed in this manner will be returned to the sender for this information or may be identified as SPAM and could be deleted. Additionally, all emails must reference the assignment information (chapter, problem number, and detail(s) about your question(s). If calculations are involved, please include your calculation and answer. This will avoid a string of unnecessary emails and get you back on track as soon as possible.

Confidentiality of Information Shared by Students

UNTD and your course instructor cannot guarantee the confidentiality of information shared by students in the course environment. Therefore, students should not share any confidential information from employers unless explicitly related for public use.

Inclement Weather and Online Classes: Online classes may or may not be affected by campus closures due to inclement weather. Unless otherwise notified by your instructor via email, online messaging, or online announcement, students should assume that assignments are due as scheduled.

Online “Netiquette”: In any social interaction, certain rules of etiquette are expected and contribute to more enjoyable and productive communications. Emails, Discussion Board messages and/or any other forms of written communication in the online environment should use proper “netiquette” (e.g.; no writing in all caps (usually denotes yelling), no curse words, and no “flaming” messages (angry, personal attacks)).

Racial, ethnic, or gender slurs will not be tolerated, nor will pornography of any kind.

Any violation of online netiquette may result in a loss of points or removal from the course and referral to the Dean of Students, including warnings and other sanctions in accordance with the University’s policies and procedures. Refer to UNT Dallas Student Code of Conduct. Respect is a given principle in all online communication. Therefore, please be sure to proofread all of your written communication prior to submission.

Diversity/Tolerance Policy: Students are encouraged to contribute their perspectives and insights to class discussions in the online environment. However, offensive and 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 Dean of Students as the instructor deems appropriate.

Technology Assistance: In order to successfully access the materials in an online or hybrid course, UNT Dallas advises that your computer be equipped with the minimum system requirements listed on the first page of the syllabus.

If you experience difficulty accessing or using components of the course, try using Google Chrome browser. If you still experience technical difficulties, first, notify your instructor.

If the problem is still not resolved, call Student Assistance (Distance Learning) at the phone number listed on the first page of the syllabus. Also, no matter what browser you use, always enable pop-ups. For more information see:

- [UNT Dallas Canvas Technical Requirements](#)
- [Canvas Instructure Supported & Unsupported Operating Systems](#)