ACCT 6303 – Applied Auditing

Course Description/Overview

Interrelation of auditing concepts and professional standards and procedures for auditing computerized information systems, legal concerns, ethical dilemmas, and other contemporary issues in auditing practice.

Prerequisite Knowledge
ACC 3304, ACC 3305, BCIS 1305, AND MSC 2331. Students need a basic understanding of accounting principles.

Course Technology
Blackboard

Class Meeting Times
Monday/Wednesday 12:00-1:15 RAS 225

Technical Support
The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at helpdesk@angelo.edu

Faculty/Instructor Information

Name: Cathryn Golden
Office: Rassman Hall Room 257
Phone: 325-486-6456 (office/voice mail)
E-Mail: cathryn.golden@angelo.edu
Office Hours:
   MW    8:00 AM to 9:00 AM and 11:00 AM to 12:00 PM
   TR    8:00 AM to 11:00 AM and 12:15 PM to 1:15 PM
   F     8:00 AM to 9:00 AM and 11:00 AM to 1:15 PM

Course Objectives

Learning Objectives:
At the completion of this course, the student will:

1. Gain and demonstrate factual knowledge (terminology, classifications, methods, trends) of contemporary theory and practice in the auditing discipline and professional field.
2. Learn how to find and use resources for answering questions or solving problems. For example, learning how to research professional auditing and attestation standards.
3. Develop professional writing skills and learn to clearly communicate the results of your research and analysis.
4. Apply course material to improve your thinking about audit-related issues, to improve your audit issue problem-solving and improve your decision-making skills as they relate to the auditing environment.

You will meet the objectives through a series of written assignments, case studies, homework quizzes and exams that will measure your learning.
Assessment Methods

1. **Homework Problems**: As we move through the material I will place assignments in Gleim. These HW assignments will be unlimited tries – meaning you can retake them until you reach a score of 100. The deadlines for the required assignments will always be at 11:59PM on the day they are due (see page 6 for TENTATIVE course schedule). At that time (11:59PM) the Gleim system will close and you will be graded on the work completed prior to that time. I will make every effort to remind you of due dates in class, but ultimately you are responsible for meeting the deadlines. In case of conflicts between due dates, the due dates listed in Gleim are the final word.

You can earn a maximum of 40 points for the correct completion of all of the homework assignments. Points for homework assignments will be awarded at the end of the course. I will take the total number of points scored and divide that number by the total possible points. That will give me a percentage which I will then multiply by 100 to get your homework point total. For example, if there are a possible 140 points available for homework and you get 132; then 132 ÷ 140 = 0.9429. Therefore, you will get 94.29% of the 40 available points for homework. (40 X 0.9429).

**Homework.** As noted above, homework will consist of CPA Exam type questions. It will cover the main topics discussed in class, reflects material tested on the CPA Exam, and will be VERY similar to the types of problems on class exams.

CPA Exam questions can be difficult and “tricky.” Learning to read and comprehend CPA Exam questions takes practice – working the homework problems is the best way to become proficient at answering these questions.

2. **Examinations**: There will be a total of two (2) exams in this course.

Exams will consist of CPA Exam questions.

Exams for this class will be scheduled during the regular class time on the following dates:

<table>
<thead>
<tr>
<th>Semester Exams</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Exam #1</td>
<td>Wednesday, 03/04/2020</td>
</tr>
<tr>
<td>Exam #2</td>
<td>Monday, 05/04/2020, 1:00-3:00</td>
</tr>
</tbody>
</table>

**Please note:** These exam dates are tentative and may change to accommodate the areas that we cover in class. You need to come to class and/or check your email to know the exact date for each exam.

3. **Written Assignments**: We will have numerous assignments throughout the semester. A TENTATIVE separate list of planned assignments will be provided during the first day of class.

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Course Textbook and Required Readings

**Required:** We will discuss the required materials for this course during the first class.

**Required Material #1:** Alpine Cupcake, 2 edition: 978-1-61853-323-4

**Required Material #2:** Gleim CPA Review Material

[https://www.gleim.com/?promoid=PLED-ANGL-SPR(20)-ACCT-6303](https://www.gleim.com/?promoid=PLED-ANGL-SPR(20)-ACCT-6303)

This link allows you to order only the Gleim CPA Professor-Led Assessment Quiz with AUD Supplement, which is required for this class. Clicking the link will send you to the Gleim website,
where you must create your account or log into an existing account. Then, you will be taken to the shopping cart with the correct item listed at $50.00. Complete the check out process by following the on-screen instructions.

**Grading Policies**

This course employs the following to measure student learning.

<table>
<thead>
<tr>
<th>Grade Calculations</th>
<th># of Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm Exam</td>
<td>70</td>
</tr>
<tr>
<td>Final Exam</td>
<td>70</td>
</tr>
<tr>
<td>Written Assignments</td>
<td>200</td>
</tr>
<tr>
<td>HW Quizzes</td>
<td>40</td>
</tr>
<tr>
<td>Attendance</td>
<td>20</td>
</tr>
<tr>
<td><strong>Total Available Points</strong></td>
<td><strong>400</strong></td>
</tr>
</tbody>
</table>

Angelo State University employs a letter grade system. Grades in this course are determined on a point scale:

- A = ≥ 358 points
- B = 318 – 357 points
- C = 278 – 317 points
- D = 238 – 277 points
- F = <238

**Response Time**

*Homework:* Students will receive total scores and feedback upon completion of the assignment.

*Exams:* Exams will be scantron format. As such, tests will typically be graded, posted to blackboard and reviewed during class time within a week of the exam date. Exams will be returned to me – YOU MY NOT KEEP YOUR EXAM. Exams will be filed in my office, and may be reviewed by the student during my office hours.

*Written Assignments:* Turnaround time for written assignments will vary by assignment. I will aim to have group work returned within 1 week and individual assignments within about 2-3 weeks.
Missed/Late Work
Make-up Homework: **THERE WILL BE NO DUE DATE EXTENSIONS OR MAKEUP ASSIGNMENTS GIVEN!**

Make-up Examinations: **THERE WILL BE NO MAKEUP EXAMINATIONS GIVEN!** Failure to take an exam at the scheduled time will result in a zero (0). In those extreme cases where you have what I consider a legitimate excuse and supporting documentation, I will allow the missed exam to be the exam grade which is dropped. A second missed examination for any reason will result in a grade of zero (0) for that exam.

Make-up Written Assignments: **THERE WILL BE NO EXTENSION OF DUE DATES OR MAKE UP ASSIGNMENTS GIVEN!**

Participation/Absenteeism
*Attendance will be taken for this class.* You will have 3 unexcused absences (no doctor’s note, not a University event etc.). If you know you will miss class, please discuss with me ahead of time. After missing your allotted 3 days, your attendance grade will be reduced by 5 points for each additional day. So, for example, if you miss 5 unexcused days during the semester, your attendance grade would be 15 – 3 freebie days and 10 points for the 2 additional days.

Course Policies

Classroom Policies

Students are expected to display professional conduct during class. You should arrive on time and be in your seat at the scheduled class start time and when we return from breaks. In general, I will start exactly on time at the beginning of class and following breaks. However, if you must be late, please still come to class. I would rather you come I late than miss the material.

In addition to the above the following rules will also apply:
1. Programmable calculators, cell phone calculators, and mp3 players cannot be used during exams in this course. There are no exceptions to this rule.
2. Please do not disrupt the class by talking to others. If you have a question please ask me.
3. Please turn off your cell phones so that it does not distract others. Also refrain from texting or scrolling Instagram, checking Facebook, Snapchatting etc. If you feel the need to do this please leave the room and do not distract those around you.
4. **You are the only one that can drop you from this course. I cannot drop you from the course.** The last day to drop this class is Thursday, March 26, 2020. Do not just quit coming to class. If you do you will receive an “F” in the course. You should have the results of the first two exams so that you can make a informed decision regarding your expected course grade.
5. Do not assume the class period after the exam will be used only to go over the exam. We will discuss the exam some; however, we will probably only spend about 15-30 minutes going over the test and then start new material. In-depth questions will have to be addressed during office hours because there is so much material to cover.

Plagiarism

A quick google search notes the definition of plagiarism as follows:

Plagiarism- the practice of taking someone else's work or ideas and passing them off as one's own. We will further discuss examples of plagiarism, how to site sources, etc. during class. At the completion of this discuss, if you do not feel confident in the meaning of plagiarism, my expectations, what is expected or any other issues surrounding this topic, PLEASE COME SEE ME SO WE CAN DISCUSS. Cheating/Plagiarism WILL NOT be tolerated. For minor infractions, first offense will result in an automatic 50% reduction in grade before any deductions for errors etc. Second offense will result in
automatic F for the COURSE. For major infractions, the student will receive an F for the course. Determination of “minor” and “major” infractions is at the discretion of the professor.

**Academic Honesty and Integrity**

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code, which is in both print and web versions of the ASU Student Handbook.

Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do no violate this trust. Violation of academic integrity will result in a failing grade for the course.

It is the professor’s intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.

**Code of Ethics**

Students, faculty, administrators and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one’s actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

**Courtesy and Respect**

Courtesy and respect are essential ingredients to this course. We respect each other’s opinions and respect others points of view at all times while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one’s ethnicity, life style, religion, etc., violations of these rules will result in appropriate disciplinary actions.

**Accommodations for Disability**

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student’s responsibility to initiate such a request by emailing studentservices@angelo.edu, or by contacting:

Mrs. Dallas Swafford  
Director of Student Development  
Office of Student Affairs  
University Center, Suite 112  
325-942-2047 Office  
325-942-2211 FAX  
Dallas.Swafford@angelo.edu
**Student absence for religious holidays**

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

**Course Drop**

To view information about how to drop this course or to calculate important dates relevant to dropping this course, you can visit [http://www.angelo.edu/services/registrars_office/course_drop_provisions.php](http://www.angelo.edu/services/registrars_office/course_drop_provisions.php).

**Incomplete as a Course grade**

As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade "I" is given when the student is unable to complete the course because of illness or personal misfortune. For undergraduates, an "I" that is not removed before the end of the next long semester automatically becomes an "F". A graduate student will be allowed one year to remove a grade of "I" before it automatically becomes an "F". To graduate from ASU, a student must complete all "I's".

**Grade Appeal Process**

As stated in the Angelo State University Operating Policy and Procedures (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, has experienced inequitable evaluation procedures, or inappropriate grading practices, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the grade appeal process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: [http://www.angelo.edu/content/files/14196-op-1003-grade-grievance](http://www.angelo.edu/content/files/14196-op-1003-grade-grievance).

**Course Outline**

See TENTATIVE schedule will be provided on the first day of class:

I am sure of only one thing in this class; **this schedule will change**. So listen in class for any changes.

Again, information on this calendar is **TENTATIVE**. In the event of conflicts between this calendar and what is mentioned in class or on the Connect website – and there will be conflicts – the order of precedence will be: 1) class; 2) email from me; 3) Blackboard; and 4) this calendar. This calendar is nothing more than a “rough guide” to the course schedule.

**Note:** The last day to drop this class is **THURSDAY, March 26, 2020**