Protecting the integrity of a degree from the Richards College of Business at the University of West Georgia is the responsibility of the administration, faculty, staff, and students of the college. Our mission is “To become a globally recognized college of business preparing forward-thinking, responsible leaders.” Responsible leaders are ethical leaders, and this behavior begins in the classroom. One of our Strategic Goals is to demonstrate “…commitment to the principles of honesty and integrity in interactions and undertakings, [and] accountability for personal behavior…”. As such, we have developed the Wolf Pact in an effort to promote and maintain the highest standards of integrity, professional behavior, ethical actions, and personal conduct.

The purpose of this pact is to maintain that a degree from the Richards College of Business at the University of West Georgia is held in high regard by all internal and external constituents, and that a degree from the University of West Georgia is as meaningful in the future as it is today.

I have reviewed the information in this syllabus, and I agree to abide by the policies stated. I will conduct myself in accordance with the RCOB Wolf Pact to protect the integrity of my degree and all those others who receive a degree from the Richards College.

Signature: ____________________________________

917#: _______________________________________

Date: _______________________________________

Signature: ____________________________________
Instructor Information

NAME:
Sharon S. Seay, Ph.D.

OFFICE LOCATION:
Adamson Hall 203B

OFFICE HOURS:
Tuesday & Thursday: 4:30 – 5:30 pm
Also by appointment.
Please contact me through email at sseay@westga.edu to make an appointment.

CONTACT INFORMATION:
Phone: 678-839-4819
Email: sseay@westga.edu
Communication Preference: I prefer you contact me through CourseDen email if you are currently enrolled in one of my courses. Otherwise, please contact me using the email above.

COURSE INFORMATION

CATALOG DESCRIPTION

The course is designed to give the student an understanding of auditing objectives and standards, and a working knowledge of auditing procedures and techniques. Standards, ethics, and legal responsibilities of the public accounting profession, as well as preparation of audit reports are emphasized.

EXPANDED DESCRIPTION
The course provides a carefully balanced presentation of auditing theory and practice. The approach is to integrate auditing material with that of previous courses in accounting systems and financial and managerial accounting. The course emphasizes the philosophy and the environment of the auditing profession, with special attention paid to the nature and economic purpose of auditing, auditing standards, professional conduct, legal liability, audit evidence, audit planning, consideration of internal control, audit sampling, and audit working papers. The course also deals with obtaining evidence about various financial statement accounts, selection of appropriate auditing procedures, and auditors’ reporting responsibilities.

PREREQUISITES

ACCT 3213; ACCT 4241

DELIVERY METHODS

This course is offered in a classroom format. Students may access additional course materials at the CourseDen site for this class.

LEARNING GOALS

We will build on the following learning goals throughout the term:

1. Improve communication effectiveness in oral presentations and writing.
2. Display critical thinking and analysis abilities through examinations and assigned projects and problems.
3. Understand and apply accounting principles related to the auditing function.
4. Have an understanding of legal and ethical considerations that affect decision making in the auditing area.

TEXTBOOKS AND MATERIALS

Connect is required for this class, and it is a homework/practice & study platform. Connect automatically provides access to an eBook and can be purchased separately for $137.50 by registering for this course’s Connect section using the registration details provided at the following link: https://connect.mheducation.com/class/s-seay-fall-2018. Additional rental and purchase options are also available at this link.

COURSE POLICIES

LATE POLICY

Late assignments/projects will not be accepted. Due dates are listed in the course outline. Homework assignments will be completed using Connect as well as CourseDen resources; all due dates for homework are available on the accompanying course schedule. Chapter homework assignments are not available after the due date. It is imperative that students not fall behind. The schedule has been designed to provide sufficient time to read each chapter, complete all homework assignments, and apply chapter concepts through problem solving and project completion.

COURSEDEN

In addition to Connect, additional course resources are available through CourseDen. With the exception of Connect homework assignments, all projects and other assignments will be submitted to an assignment folder in CourseDen. The CourseDen site for our course will open to all enrolled students on August 15.

CLASS TECHNOLOGIES

This course will employ ACL audit software to apply audit tests to hypothetical company data. The class will also utilize CourseDen, Connect homework platform, LearnSmart interactive study/practice tool, and multiple auditing and accounting websites as references. Downloadable ACL software is available to students from the textbook publisher at the Connect site for this class---student resources.

NOTE: The ACL software is NOT MAC compatible! Make sure that you have access to a Windows’ compatible computer for completing these assignments.
HONOR CODE

At the University of West Georgia, we believe that academic and personal integrity are based upon honesty, trust, fairness, respect, and responsibility. Students at West Georgia assume responsibility for upholding the honor code. West Georgia students pledge to refrain from engaging in acts that do not maintain academic and personal integrity. These include, but are not limited to, plagiarism, cheating, fabrication, aid of academic dishonesty, lying, bribery or threats, and stealing.

The University of West Georgia maintains and monitors a confidential Academic Dishonesty Tracking System. This database collects and reports patterns of repeated student violations across all the Colleges, the Ingram Library, and the School of Nursing. Each incidence of academic dishonesty is subject to review and consideration by the instructor, and is subject to a range of academic penalties including, but not limited to, failing the assignment and/or failing the course. Student conduct sanctions range from verbal warning to suspension or expulsion depending on the magnitude of the offense and/or number of offenses. The incident becomes part of the student’s conduct record at UWG.

Additionally, the student is responsible for safeguarding his/her computer account. The student’s account and network connection are for his/her individual use. A computer account is to be used only by the person to whom it has been issued. The student is responsible for all actions originating through his/her account or network connection. Students must not impersonate others or misrepresent or conceal their identities in electronic messages and actions. For more information on the University of West Georgia Honor Code, please see the Student Handbook.

ASSIGNMENTS

ACL (20 POINTS EACH) & WRITTEN ANALYSIS

The textbook publisher provides downloadable software at the Connect website. Select “Student Resources.” Installation instructions as well as a student guide are available for ACL. ACL is generalized audit software and provides students an opportunity to apply the audit concepts to hypothetical company data.

NOTE: The ACL software is NOT MAC compatible! Make sure that you have access to a Windows’ compatible computer for completing these assignments.
EXAMS (100 POINTS EACH)

Four exams will be administered. Each exam covers the auditing concepts from 3 chapters. Exam dates are listed in the course schedule. The exams test comprehension of the 4 learning goals of the course. Students may not use or have access to cell phones during an exam. If students violate this policy or violate in any way the UWG Honor Code, the assignment will receive a grade of “0.” More than 1 violation will result in receiving a grade of “F” for the course.

HOMEWORK (10 POINTS EACH)

Homework is assigned for each chapter. Homework assignments are completed through Connect and CourseDen. Connect is a homework platform and integrated practice resource available through the textbook publisher. The Connect site for this class is available at the following link: Connect Website (https://connect.mheducation.com/class/s-seay-fall-2018). These assignments provide an opportunity to develop the skills and competencies related to the 4 learning goals of the course.

EXTRA CREDIT

There is no extra credit in this course beyond that explicitly stated in the course syllabus. Work submitted for credit in other courses will not be accepted for credit in this course.

GRADING

Methods of Evaluating Outcomes:
Exam 1 100
Exam 2 100
Exam 3 100
Exam 4 100
ACL Assignments:
(3 @ 20 pts ea.) 60
HW 140
A 10-point grading scale will be employed.

A       540 – 600 Points
B       480 – 539
C       420 – 479
D       360 – 419
F       < 419

I utilize the grade book feature in D2L(CourseDen) to update grades throughout the term and ensure that students always know their standing in terms of their overall grade.

COURSE CALENDAR

Chapter Assignments & Practice Problems

August
16..................... Introduction
21; 23.............. Chapter 1 – 3,21,29,34
28; 30.............. Chapter 2 – 1,2,19,30,33,35,38

September
4; 6................. Chapter 3 – 3,15,32,34,37-41
11................. EXAM I – CHAPTERS 1-3
13; 18; 20........ Chapter 5 – 12,24,36,45,46,48,49
25; 27............. Chapter 6 – 8,18,29,32,38,40,42,46

October
3; 9............... Chapter 7 – 24,25,34,39,44
8............... Last Day to Withdraw with a Grade of 'W"
11............... EXAM II – CHAPTERS 5 – 7
16; 18............ Chapter 9 – 2,5,6,22,37-41, A-11,13,14
23; 25………… Chapter 10 – 1,26,37,40-42,44,47,49
27……………… ACL Assignment 4
30; NOV. 1…… Chapter 11 – 1,18,26,35-37,39,41-42,47-49

November

6………………… EXAM III – CHAPTERS 9, 10, 11
10……………… ACL Assignment 6
8; 13……………… Chapter 12 – 1,11,17,29,30,32,34,40,43
17……………… ACL Assignment 7
27; 29……………… Chapter 16 – 15,23,24,36,37,47

December

4; 6……………… Chapter 17 – 8,22,25-27,29,38; Review
11………………… EXAM IV – 12, 16, 17 - 5:00 -7:00 pm

UNIVERSITY-WIDE SYLLABUS INFORMATION:

Please review the “Common Language for Course Syllabi” for university-wide updates. Even if you have read it before, the most current information is maintained at this site.