Instructor Information:

Instructor: Dr. S. Seay
Office: Adamson Hall Room 203B
Phone: 678-839-4819
Email: sseay@westga.edu

Office Hours: Tuesday and Thursday: 2:30 – 3:30 pm & by appointment.

Please contact me through CourseDen email.
The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis.

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. Prerequisites: ACCT 3213 and ACCT 4241.

Expected Outcomes:

We will build on the following learning goals throughout the term:
1. Improve communication effectiveness through writing assignments.
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.

Required Text 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 about $138 by registering for this course’s Connect section using the registration details provided in the link provided below: [Auditing Connect Site](#) Additional rental and purchase options are also available at this link.

**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.

**Teaching Methodology**

**Lecture and Problem Solving:**

Each module within the chapter material will be discussed using lectures and videos. PowerPoint slides are provided for each chapter as well as learning resources by chapter. **Reading each chapter is vital.** Practice problems and solutions are provided through Connect.

**Capital IQ Assignments:**

An assignment utilizing the S & P Capital IQ database platform will be completed. This assignment will enhance student skills and give practical application to specific auditing concepts. With the S&P Capital IQ platform, you gain a powerful array of financial data, analytics, and research. This web-based platform combines deep information on companies, markets, and people worldwide with robust tools for analysis, idea generation, and workflow management. This assignment will focus on data analytics and financial research. Each student should register for the Capital IQ platform as a new user at: [CapitalIQ.com](#).

**IDEA Database Software:**

An assignment using IDEA database software will be completed. IDEA is available for download from the textbook publisher’s website under ‘student resources.’ IDEA® is a powerful and user-friendly data analysis tool designed to help auditors, accountants and other finance professionals perform data analysis quickly to help improve audits and identify control breakdowns. IDEA allows you to analyze 100% of your data, guarantees data integrity and
provides easy analysis with over 100 audit-relevant tasks. IDEA will be employed in financial research and data analytics assignments.

**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.

**Methods of Evaluating Outcomes:**

<table>
<thead>
<tr>
<th>Outcome</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>100</td>
</tr>
<tr>
<td>Exam 2</td>
<td>100</td>
</tr>
<tr>
<td>Exam 3</td>
<td>100</td>
</tr>
<tr>
<td>Exam 4</td>
<td>100</td>
</tr>
<tr>
<td>Capital IQ Assignment</td>
<td>60</td>
</tr>
<tr>
<td>IDEA Assignment</td>
<td>60</td>
</tr>
<tr>
<td>HW</td>
<td>60</td>
</tr>
<tr>
<td>Total</td>
<td>580</td>
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</tbody>
</table>

A 10-point grading scale will be employed.
A 522 – 580 Points
B 464 – 521
C 406 – 463
D 348 – 405
F < 405

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.

Additional practice quizzes and assignments may be added at the instructor’s discretion.

**Exams:**

All exams should be completed on the date assigned. If you miss an exam for any reason, you must complete a comprehensive final (200 points). The grade on the comprehensive final will account for the final exam grade as well as the grade for the missed exam. There are no make-up exams and no extra credit.

**Online Homework:**

A number of homework exercises and problems are assigned, and you will need Connect to complete the homework assignments. The instructions for registering for the Online Homework
are available on CourseDen. Connect may be bundled with your text or purchased separately at the publisher’s website. The purchase of the Connect online homework and student resource platform automatically gives you access to an ebook. You should have access to Connect by the first class day. The majority of your homework is completed on Connect; late assignments will not be accepted. **Please do not request that prior chapter homework assignments be reopened.** You must register for our class Connect site using this link: [Auditing Connect Site](#).

**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 for completion 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 14.

**Class Technologies:**

This course will employ IDEA database 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. The S & P Capital IQ platform will be utilized for financial research and data analytics assignments.

**Policies:**

**Academic Support:**

Accessibility Services: Students with a documented disability may work with UWG Accessibility Services to receive essential services specific to their disability. All entitlements to accommodations are based on documentation and USG Board of Regents standards. If a student needs course adaptations or accommodations because of a disability or chronic illness, or if he/she needs to make special arrangements in case the building must be evacuated, the student should notify his/her instructor in writing and provide a copy of his/her Student Accommodations Report (SAR), which is available only from Accessibility Services. Faculty cannot offer accommodations without timely receipt of the SAR; further, no retroactive accommodations will be given. For more information, please contact Accessibility Services.

Center for Academic Success: The Center for Academic Success provides services, programs, and opportunities to help all undergraduate students succeed academically. For more information, contact them: 678-839-6280 or cas@westga.edu.
University Writing Center: The University Writing Center assists students with all areas of the writing process. For more information, contact them: 678-839-6513 or writing@westga.edu.

Online Courses:

UWG takes students’ privacy concerns seriously; technology-enhanced and partially and fully online courses use sites and entities beyond UWG and students have the right to know the privacy policies of these entities. For more information on privacy and accessibility for the most commonly used sites, as well as technology requirements, visit the UWG online site.

Students enrolled in online courses can find answers to many of their questions in the Online/Off-Campus Student Guide.

If a student is experiencing distress and needs help, please see the resources available at the UWG Cares site. Online counseling is also available for online students.

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. Students are not allowed to use cell phones during an exam. Violation of this policy will constitute a violation of the Honor Code and will result in a grade of zero.

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.
UWG Email Policy:

University of West Georgia students are provided a MyUWG e-mail account. The University considers this account to be an official means of communication between the University and the student. The purpose of the official use of the student e-mail account is to provide an effective means of communicating important university related information to UWG students in a timely manner. It is the student’s responsibility to check his or her email.

Credit Hour Policy:

The University of West Georgia grants one semester hour of credit for work equivalent to a minimum of one hour (50 minutes) of in-class or other direct faculty instruction AND two hours of student work outside of class per week for approximately fifteen weeks. For each course, the course syllabus will document the amount of in-class (or other direct faculty instruction) and out-of-class work required to earn the credit hour(s) assigned to the course. Out-of-class work will include all forms of credit-bearing activity, including but not limited to assignments, readings, observations, and musical practice. Where available, the university grants academic credit for students who verify via competency-based testing, that they have accomplished the learning outcomes associated with a course that would normally meet the requirements outlined above (e.g. AP credit, CLEP, and departmental exams).

HB 280 (Campus Carry):

UWG follows University System of Georgia (USG) guidance. Information concerning Georgia House Bill 280 may be found at: Campus Carry (https://www.westga.edu/police/campus-carry.php)

Instructor Comments:

- I want you to successfully complete this class! I am here to help you achieve that goal. PLEASE contact me through CourseDen email or come to my office with any questions, concerns, or comments!!! I cannot help you if I do not know you have a problem.
- Academic dishonesty will result in dismissal from the class with a grade of F.
- This is a senior-level class; this places a greater responsibility on the student to manage their time wisely and not fall behind. Auditing possesses many of the characteristics of a capstone class---it requires the knowledge and competencies of all prior financial accounting classes and business classes.
- Auditing is, by nature, a conceptual course. Critical thinking and analysis skills are emphasized in this course. There is less emphasis on the quantitative aspects of accounting due to the conceptual nature of the content. Mnemonics and other learning resources will be employed to enhance learning and comprehension.

*The Richards College of Business family is committed to honesty, integrity, professionalism, accountability for ethical behavior, and respect for the rights, differences, and dignity of others.*
We are committed to a culture of academic integrity, where members adhere to our shared values in all academic and non-academic endeavors.

We believe these values are essential to student development; whether personal, academic, or professional. Most importantly- establishing yourself as an honest person of integrity, who acts in a professional and ethical manner- will be as important as the academic skills you learn in the Richards College of Business.

Course Outline:

August 15 Chapter 1 – The Role of the Public Accountant in the American Economy
August 20 Chapter 2 – Professional Standards
August 22 Chapter 2 Continued
August 27 Chapter 3 - Professional Ethics
August 29 Chapter 3 Continued

September 3 Exam I (Chapters 1 – 3)

September 5 Chapter 5 – Audit Evidence & Documentation
September 10 Chapter 5 Continued
September 12 Chapter 6 – Audit Planning
September 17 Chapter 6 Continued
September 19 Chapter 7 – Internal Control
September 24 Chapter 7 Continued

September 26 Exam II (Chapters 5-7)

October 1 Chapter 9 – Audit Sampling

October 3 Fall Break – No Class

October 8 Chapter 9 Continued
October 9 Last Day to Withdraw With a Grade of W
October 10 Chapter 10 – Cash & Investments

October 15 Chapter 10 Continued

October 17 Chapter 11 – The Revenue Cycle

October 22 Chapter 11 Continued

October 24 Chapter 11 Continued

October 29 Exam III (Chapters 9-11)

October 31 IDEA & Capital IQ Session

November 5 Chapter 12 – Inventories

November 7 Chapter 12 Continued

November 12 Chapter 16 – Completing the Audit

November 12 IDEA Assignment Due

November 14 Chapter 16 Continued

November 19 Chapter 16 Continued

November 21 Chapter 17 – Auditors’ Reports

November 25-29 Thanksgiving Recess

December 3 Chapter 17 Continued

December 5 Chapter 17 Continued

December 5 Capital IQ Assignment Due

December 12 Exam IV (Chapters 12, 16-17)

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.