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

Virtual Office Hours: MWF 10 – 11 am; TR 7 – 8 pm; also, 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. **Please check your CourseDen email and Announcements on a daily basis.**

**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:**

*Principles of Auditing & Other Assurance Services*, Whittington and Pany, 21st edition,  

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: [Connect for ACCT 4261](#)  
Additional rental and purchase options are also available at the same 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 recorded 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.

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:

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<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<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>
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<tr>
<td>Exam 4</td>
<td>100</td>
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<tr>
<td>HW</td>
<td>100</td>
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<tr>
<td>Total</td>
<td>500</td>
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A 10-point grading scale will be employed.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Points Range</th>
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<tbody>
<tr>
<td>A</td>
<td>450 – 500</td>
</tr>
<tr>
<td>B</td>
<td>400 – 449</td>
</tr>
<tr>
<td>C</td>
<td>350 – 399</td>
</tr>
<tr>
<td>D</td>
<td>300 – 349</td>
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<tr>
<td>F</td>
<td>&lt; 300</td>
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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 are completed online on the date designated. The exam window will open at 6 am and close on the same day at 11:55 pm. 90 minutes is allotted for each exam. You may choose the 90 minute period that you wish to test within the testing window. Once the exam’s “Start” button is pressed, the exam must be completed. You will not have time to look up answers to all exam questions. If you are unable to finish the exam, this indicates that you were not adequately prepared for the exam. There are no make-up exams and no extra credit. All online exams will be administered through the Connect website.

Online Homework:

A number of homework exercises and problems are assigned, and you will need Connect to work the homework assignments. The instructions for registering for the Online Homework are available on CourseDen and will be emailed to students enrolled in the class along with this syllabus. 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. Having this syllabus almost 4 weeks in advance should be ample time to acquire the class resources.

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 June 26.
Class Technologies:
The class will also utilize CourseDen, Connect homework platform, LearnSmart interactive study/practice tool, and multiple auditing and accounting websites as references.

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 access this information at the UWG home page.

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 access this information at the UWG home page.

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. Since this course will be completed entirely online, all exams will be completed online. During exams, students may use only their textbook, chapter notes, and calculator. Use of apps, chat rooms, internet access through iPhone, iPad, or additional computers is strictly prohibited. Students who violate this policy have committed an act of academic dishonesty, and they will receive a grade of zero for the exam and may receive an “F” for the course.

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 the UWG home page.

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 available on the UWG home page.

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 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 class is 100% online; this places a greater responsibility on the student to manage their time wisely and not fall behind. Summer session classes are also completed in a very accelerated format---we will complete the same content usually covered in a 16-week semester in not quite 4 weeks. This requires a significant time investment by the student as well as the self-discipline to stay on schedule. The pace, by necessity, is fast!
- 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:

**Week 1**  Jun 26-July 4
Chapter 1 – The Role of the Public Accountant in the American Economy
Chapter 2 – Professional Standards
Chapter 3 - Professional Ethics

- **July 2**  Mandatory Syllabus Quiz (5 bonus points)
- **July 3**  Independence Holiday
- **July 4**  Exam I (Chapters 1 – 3)

**Week 2**  July 5-10
Chapter 5 – Audit Evidence & Documentation
Chapter 6 – Audit Planning
Chapter 7 – Internal Control

- **July 10**  Exam II (Chapters 5-7)
- **July 10**  Last Day to Withdraw with Grade of “W”

**Week 3**  July 11-16
Chapter 10 – Cash & Investments
Chapter 11 – The Revenue Cycle
Chapter 12 - Inventories

- **July 16**  Exam III (Chapters 10-12)

**Week 4**  July 17-21
Chapter 16 – Completing the Audit
Chapter 17 – Auditors’ Reports

- **July 21**  Exam IV (Chapters 16-17)