University of Texas Honor Code

The core values of The University of Texas at Austin are learning, discovery, freedom, leadership, individual opportunity, and responsibility. Each member of the university is expected to uphold these values through integrity, honesty, trust, fairness, and respect toward peers and community.

ACC 362

Auditing & Control

Spring - 2015

Course Syllabus

Unique #: 02355

May Wang
Notice about the Course Syllabus

This course syllabus is a draft version prior to the first day of the class (January 20th). It represents my current plans and a timeline for the course, and it is subject to change/update. The updated version of the course syllabus will be posted on the course site – Canvas, one day before the first day of the class.

Further, as we go through the semester, those plans or the timeline may need to change to enhance the class learning opportunity and to fit the course progress better. **Such changes, communicated clearly to the class, are not unusual and should be expected.**
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Course, Instructor & TA Information

Course Information

Unique Number: 02355
Class Day: Tuesdays & Thursdays
Class Hour: 3:30 PM to 5:00 PM
Classroom: UTC 1.146
Course Website: http://courses.utexas.edu

Instructor Information

Instructor: May Wang
Office: CBA 6.204
Office Phone: (512) 232-6788
Office Hours: Friday 1:00 am – 2:00 pm or by Appointment
E-mail: May.Wang@mccombs.utexas.edu

Teaching Assistant Information

TA: Chase McLaughlin
Office: TBA
Office Phone: TBA
Office Hours: TBA
E-mail: chase.mclaughlin@utexas.edu
Course Objectives

The primary objective of this course is to help you to build foundation in auditing knowledge and to help you succeed in your future career. Specifically, after studying the course, you should have solid understanding of the following aspects about auditing & control.

- Objective of external auditing and its role in meeting fair market demands for reliable financial information
- The risk of fraud and mechanisms to address fraud
- Internal control over financial reporting
- Professional liability and the need for quality auditor judgments
- Professional auditing standards and the audit opinion formulation
- The need to gather sufficient and competent audit evidence
- Fundamentals in planning the audit
- The basics of auditing sampling
- The basic framework for auditing revenue and purchasing cycles
- Activities required in completing a quality audit
- Audit reports on financial statements
- Complex auditing judgments & other audit services
Course Materials


Supplements

- Solutions to Non-Graded/Required Homework Assignments will be posted on the course website - Canvas

Other Course Materials

- Certain course documents & materials will be posted on the course website – Canvas
Basic Teaching/Learning Philosophy

1. My Teaching Philosophy

- Remember that a true completion is about “Focus, Discipline & Perseverance”
- Believe that hard work will always be paid off
- I prefer trust over suspicion but we cannot tolerate breaches of integrity. If you help the course maintain an atmosphere of trust and absolute integrity, we will have more fun and get more out of the course

2. Grading – I am sure that you care about your grades

- You want to achieve both – to learn the most from the course and to produce the best result in your performance
- Build your grades with your consistent and solid performance and start care about your performance from day one
- Understanding whom you compete with – your peers and yourself

3. Course Syllabus – Your responsibility to follow through

- You are fully responsible for reading the course syllabus thoroughly and for following through the course policies
- To promote the fairness over the course, everyone must carry through the course polices stated in the course syllabus throughout the course
- Be aware that the course schedule is subject to change based on the course pace

4. Enhance the Efficiency and productivity of the class period

- Be aware of time constrains during the class periods
- Your preparation, focus & actively participation in the class will contribute greatly to the efficiency of the class which, in turn benefit the whole class and yourself
- Make your contribution to a productive class with your insight questions and responses

5. The class conduced based on these assumptions

- You come to class prepared with completion of required readings
- You are required to attend class and actively participate in the class discussion
- You will timely review course materials covered in the class and complete any required course assignments after the class
6. Take advantage of teamwork

- Group is the basic unit for group discussion, assignments, and group presentation
- Take advantage of teamwork and make collective effort for optimal results
- Be a team player and make contribution to your team performance

7. Raise your awareness of the opportunity cost

- As you put all kinds of your resources (financial resources, your time, effort) into this course, you incur opportunity cost of giving up with doing something else
- It is your best interest to fully utilize the limited resources if you choose to be here
- Asking yourself at last three times: Why do I have to take this course?

8. Respect for your fellow students and for the class

- People tend not to be late for things that are important to them. It is your responsibility to arrive on time
- You know which dates you have class, so be prepared for that day and for your classes and do not be late for the class

9. Your feedback about the course is always welcome

- I appreciate feedback and tell me what you like and what you do not like
- Share your thoughts about the course through emails or during my office hours

9. Meet with your TA and utilizing the TA office hours

- Work with your TA whenever you need help with the course and fully utilizing TA’s office hours
Course Communication Channel

Primary Course Communication Channel - Canvas

In this class I use Canvas—a Web-based course management system with password-protected access at [http://courses.utexas.edu](http://courses.utexas.edu). To access the course website—Canvas, you will need a UT-EID and then simply follow the link above. The course website - Canvas will be the primary communication channel for the course. All of course related announcements, updates, assignments, due dates and course documents will be posted on the course website - Canvas. It is your responsibility to check the course website – Canvas in a timely manner and to keep up with any update about the course.

Further, if majority of class have questions and concerns about the course materials or homework assignments, I will addressed them either during the class or through the course website – Canvas. Also, I may address these questions and concerns through Canvas mailbox. In this way, everyone will benefit from answers and responses posted by the instructor.

The course website – Canvas is an integral part of the course package where you will be informed for any updates about the course. Once such questions and concerns are addressed on the course website - Canvas, they will not be repeatedly addressed again during the class or individually. Therefore, the class time can be efficiently utilized to cover new materials, to discuss more challenging issues/subjects and to encourage class discussions. **Notice that you are responsible for checking the course site and for keeping up with the course updates, due dates and announcements that will be posted on the course site – Canvas**

Course Communication through Office Hours

Any individual questions and concerns about the course and assignments are encouraged to communicate during the office hours offered by both the instructor & TA. It is to your advantage to fully utilize the office hours and to get help you need. You are also welcome to make an appointment with the instructor or TA to have your questions addressed.

Course Communication through Email

The use of e-mail is required for the course, and your email address registered with the University will be used for the course communication. Make sure that you have access to your email address, and you are expected to check e-mail on a frequent and regular basis in order to stay current with both University-related communications and with the course related communications. Please recognize that such communications may be time-critical.

Be Familiar with Canvas Site

If you are new to Canvas, you can find support in using Canvas at the ITS Help Desk at 512-475-9400, Monday through Friday, 8 a.m. to 6 p.m., so plan accordingly. Please make sure that you are prepared for accessing the course website – Canvas. Please follow the link to access Tutorials for students at [https://utexas.instructure.com/courses/633028/pages/welcome-to-canvas](https://utexas.instructure.com/courses/633028/pages/welcome-to-canvas). Please access Canvas Student Guide at [http://guides.instructure.com/m/4212](http://guides.instructure.com/m/4212)
## Course Evaluation

<table>
<thead>
<tr>
<th>Course Activities</th>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Exam 2</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>200</td>
<td>20%</td>
</tr>
<tr>
<td>In Class Quiz</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Graded Homework</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Cases</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td>Group Presentation</td>
<td>100</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Total Points &amp; Percentage for Grading</strong></td>
<td><strong>1000</strong></td>
<td><strong>100%</strong></td>
</tr>
<tr>
<td>Total Possible Extra Credits for Participation &amp; Effort</td>
<td>Up to 70</td>
<td></td>
</tr>
<tr>
<td>Non-Graded/Required Homework Assignments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For your final grades, you may assess your performance based on the traditional grade cutoff of 90% = A-, 80% = B-, 70% = C-, 60% = D-, and below 60% = F. The final grading will be consideration of the overall performance of the class and the end-of-semester point distribution to result in your individual letter grades. Plus-minus grading will be applied to the final grades to allows a finer distribution among different levels of performance.

### Questions about Your Grades

If you have any question about your grades for any particular assignment, quiz or exam, you are encouraged to bring it to my attention or to address your questions to TA during the office hours. Both of the instructor and TA will be glad to address your questions, to look into the grades, and to make sure it is correctly posted on the course site – Canvas.
Course Activities Description

1. Lecture/Class Period

Lecture/class period will be fully utilized to cover new course materials, to tackle challenging issues, and to emphasize important aspects of the course materials. Consistently and actively attending classes/lectures makes a significant difference to your performance. Students who frequently miss classes end up with more workload of trying to make up course work and end up with inefficient learning experience and poor performance.

In this course, the lecture time will not be a sole activity by the instructor. Instead, group and class activities and discussions will be encouraged and required. Therefore, coming to the class prepared with completion of required readings and actively participating in the class are crucial elements for you to get out the most from the class. Further, you will earn your participation points by demonstrating your commitment to attend the class consistently.

2. Exam

Exams are made up of multiple-choice, short essays and/or short questions. Exams will emphasize issues and concepts of the course materials covered during the class and from any types of assignments and readings for the course. Each exam emphasizes the material covered since the previous exam. As the material in this course builds on previous concepts, each exam will be "cumulative" in the broad sense of that term. Detail information about each exam will be provided as we get to close to each exam.

As a general policy, there is no make-up exam. Medical and family emergencies are the only valid reasons for missing an exam. You must provide some form of supporting documentation (such as a signed note from a physician) if you do miss an exam. In these cases, a weighted average of the other exam will substitute for the weighted percentage of the missing exam. If you do not have a valid reason/documentations for missing an exam, you will receive a grade of zero, which usually implies failing the course. You will have to take the final exam in order to receive a grade for the course.

3. Cases and Research Exercises

To enhance your written communication skills and your judgment skills in dealing with a more realistic and less structured auditing problems, a few cases and research exercises are assigned to provide an opportunity for the class to discuss, reveal, and form your own opinions on some current issues and real-world applications.

Cases will be graded for depth of analysis, originality, quality, format of writing, professional impression and certain quotations. Most case questions may involve subjective issues for which multiple views can be defended. As in an accounting career, it is important to be both complete and concise.

You will work as a group for each case, and each group is required to submit a brief of your group discussion prior to the completion of your case. Case questions, specific requirements and due date for each case will be posted timely on the course site, Canvas.
Course Activities Description (continued)

Undergraduate Writing Center: If you experience difficulty with written assignments or if you want to make sure that your cases demonstrate professional writing format and content, consider scheduling a free, individualized appointment with a writing consultant at the UT-Austin Undergraduate Writing Center (UWC). The UWC is one of the best student resources available, employing consultants who will work with you to improve your written assignments in ways that preserve the integrity of your work. For further details, see http://uwc.utexas.edu.

4. In-Class Quiz

In-Class Quiz will be given during the class period with limited time. They are designed to check whether you will keep up with the course materials and the course pace. Also, these quizzes will prepare you for exams. More importantly, your performance for each quiz will provide me with feedback on strength and weakness of your understanding of the course materials that we might need to pay more attention to or that I might consider to review and emphasize certain course materials which majority class might have difficult with.

There will be 4 or 5 quizzes, and dates and selected chapters covered by each quiz will be posted on the course website - Canvas. There will be no make-up quiz under any cases. However, you will be able to drop your lowest score among your quizzes.

5. Graded Homework Assignments

Graded homework will be selected from end-of chapters’ assignments, and you are required to complete and submit such homework in a word document on the due dates. Grades homework assignments intend to keep you on track of the course pace and course materials, and it is also your chance to study on your own and to earn all possible grades. The types of graded homework assignments may vary from one chapter to another depending the subjects of each chapter and emphasis for each chapter.

Details about the graded homework assignments and due dates will be posted on Canvas timely, and you will have plenty time to work on homework No later homework assignments will be accepted, and there will be no make-up homework assignments under any excuses.

6. Non Graded/Required Homework Assignment

There are also non-graded homework assignments that will be assigned for your study and practice. These are required assignments that you need to work through to reinforce the course materials in order to enhance your performance.

Non-graded homework assignments are not required for submission. However, completing the homework will indirectly benefit you, as I also take the non-graded homework assignments into account when writing exams. Thus, students who put diligent effort into the homework will be rewarded with higher exam scores. In other words, whether you will be diligently working on these required assignments will be evident by your performance for quizzes and exams.

To facility your study for these non-graded/required homework assignments, solutions to non-graded homework assignments will be provided and posted on the course website – Canvas.
7. Group Presentation

You are given opportunity to work as a team for group presentation toward the end of the course. Each group will select and investigate a major accounting / auditing scandal (generally from 2000 to date) to identify 1) the underlying financial reporting issue(s), 2) why the audit failed to uncover the problem and what the auditors should have done differently, 3) the consequences to management and to the auditors, and 4) impact on the integrity of financial information, on capital allocation, or on investors and creditors (or any economic consequences resulted from the scandal).

Each group will give 15-minute presentation towards the end of the semester (see the course schedule for presentation dates). The group presentations will be evaluated by both the instructor and your peers, and evaluation sheets will be distributed to each of you on group presentation dates. Detail requirements about group presentation will be specified and posted timely on the course site – Canvas. You will have a plenty time to prepare for group presentations.

8. Extra Credits for Active Participation and Attendance

To encourage you to actively participating in the class and to reward those of you who demonstrate your commitment in attending class, extra credit points will be rewarded with a variety of class activities, and these activities may include but are not limited to the following:

- Attendance and Attentiveness
- Participation in group/class discussions
- Participation in group exercise/activities
- Participation in the group presentations

Extra credit points only can be earned with your actual participation and your actual work, and there will be no make-up work for earning extra credits. Attendance will be taken over the course in different forms to check and reward your participation in the class.

The class will be divided into small groups in the first week of the class, and group leaders will be chosen. Being an active team-player and making your contribution to your teamwork will benefit yourself and enhance you and your group performance. Your group participation and contribution will be evaluated by both of your group members and the instructor towards the end of the course.

9. Required Pre-Class Readings

You are required to complete reading assignments before each class, which will prepare you for the class and will greatly enhance your comprehension for the course materials covered during the class period. The best way to check your pre-class readings to have groups to address questions related the pre-reading materials through group/class activities (which help you earn extra credit).
Class Conduct

I believe that a professional, respectful, interactive yet comfortable class environment should be nurtured by both an instructor and students. Therefore, I look forward to working with you and to creating an intellectual yet fun learning environment together throughout the semester.

Please do not be late for the class. If for some reason you are running late, do not feel you should skip class. Please come in quietly and take a seat at the side of the classroom. If you must leave class early, please tell me before class starts. I will appreciate it greatly. In this case, I might consider making certain arrangements for you to complete miss work which are required during the class which you missed. Notice, such arrangements are up to the instructor’s discretion.

Please make sure that you turn off your cell phones or have them on silent before class begins. To create the most effective and focused class periods, electronic devices, such as computers and iPads are not allowed during the lectures. However, during the catch up or review dates, you may use your computers for note-taking.

If course materials are posted on the course website - Canvas before the class, you are required to print out the course materials/notes and bring them with you to the class as one of the basic preparations for the class if such print-outs are required and indicated on the course site – Canvas.

Feedback Statement (as a part of course activities)

During this course I will be asking you to give me feedback on your learning in informal as well as formal ways, including through anonymous surveys about how my teaching strategies are helping your learning. It’s very important for me to know your reaction to what we’re doing in class, so I encourage you to respond to these surveys, ensuring that together we can create an environment effective for teaching and learning.

Dropping the Course

It is your responsibility to drop a course. Students must go through the official procedures to drop the course. A student who stops attending the class and fails to officially drop will receive a grade of F. Consult the Academic Calendar on the Registrar’s website (http://registrar.utexas.edu/calendars/) for specific deadlines.
Course Important Dates

Meeting course deadlines and keeping up with course due dates are critical for achieving the course learning objectives and for your success to the course. It is your responsibility to keep up with and to meet deadlines required by the course. This section is meant to remind you of some important dates for the course. Please pay attention to these dates and due dates indicated on the course schedule. Please further note that the course schedule is subject to changes/update. Accordingly, some due dates might be revised. You will receive a notice in a timely manner if such revision is made.

Due Date for In-Class Quiz

In-Class Quiz will be given during the class period with limited time. You are required to submit it during the class. Dates for conducting In-Class Quiz will be posted on the course site – Canvas

Due Date for Graded Homework Assignments

Graded homework assignments for each chapter must be submitted either before the class which will cover that chapter or must be submitted on due dates posted on the course site – Canvas. Specific due dates for homework assignments will be posted on Canvas

Due Date for Group Activities (to earn extra credit)

Due dates for group activities will be either right after the class or at the beginning of the next class period.

Due Date for Group Presentation

Due dates (actual presentation date for each group and for submission of presentation files) will be finalized as we get closer to group presentation dates which are indicated on the course syllabus. Each group will be informed ahead of time for your preparation. The order of group presentation will be announced during the class.

Dates for Exams

- Exam 1: Feb. 17th, Tuesday, in class
- Exam 2: Mar. 31st, Tuesday, in class
- Final Exam: TBA

University Important Dates

- Last day of the official add/drop period (find out on your own)
- Academic Advising dates (find out on your own)
- Final exams– (Final exam date for your specific class(es) are available at http://registrar.utexas.edu/students/exams/

April 6th, Monday

This is the last day an undergraduate student may, with the dean’s approval, withdraw from the university or drop a class, except for urgent and substantiated non-academic reasons.
University Notices & Policies

Use of E-mail for Official Correspondence to Students

All students should become familiar with the University's official e-mail student notification policy. It is the student's responsibility to keep the University informed as to changes in his or her e-mail address. Students are expected to check e-mail on a frequent and regular basis in order to stay current with University-related communications, recognizing that certain communications may be time-critical. It is recommended that e-mail be checked daily, but at a minimum, twice per week. The complete text of this policy and instructions for updating your e-mail address are available at http://www.utexas.edu/its/help/utmail/1564.

Electronic Class Rosters

Password-protected class sites will be available for all accredited courses taught at The University. Syllabi, handouts, assignments and other resources are types of information that may be available within these sites. Site activities could include exchanging e-mail, engaging in class discussions and chats, and exchanging files. In addition, class e-mail rosters will be a component of the sites. Students who do not want their names included in these electronic class rosters must restrict their directory information in the Office of the Registrar, Main Building, Room 1. For information on restricting directory information see: http://www.utexas.edu/student/registrar/catalogs/gi02-03/app/appc09.html.

Departmental Policy on Scholastic Dishonesty

The McCombs School of Business has no tolerance for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the BBA Program’s Statement on Scholastic Dishonesty at http://www.mccombs.utexas.edu/BBA/Code-of-Ethics.aspx.

By teaching this course, I have agreed to observe all faculty responsibilities described in that document. By enrolling in this class, you have agreed to observe all student responsibilities described in that document. If the application of the Statement on Scholastic Dishonesty to this class or its assignments is unclear in any way, it is your responsibility to ask me for clarification. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, the integrity of the University, and the value of our academic brand, policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Judicial Services website at: http://deanofstudents.utexas.edu/sjs/ to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty.

Students with Disabilities

The University of Texas at Austin provides, upon request, appropriate academic accommodations for qualified students with disabilities. For more information, contact the Office of the Dean of Students at 471-6259, 471-4641 TTY.
Religious Holy Days

By UT Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.

Campus Safety

Please note the following recommendations regarding emergency evacuation from the Office of Campus Safety and Security, 512-471-5767, http://www.utexas.edu/safety/

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.
- Students requiring assistance in evacuation should inform their instructor in writing during the first week of class.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by the following: Austin Fire Department, The University of Texas at Austin Police Department, or Fire Prevention Services office.
- Behavior Concerns Advice Line (BCAL): 512-232-5050
- Further information regarding emergency evacuation routes and emergency procedures can be found at: www.utexas.edu/emergency

Behavior Concerns Advice Line (BCAL)

If you are worried about someone who is acting differently, you may use the Behavior Concerns Advice Line to discuss by phone your concerns about another individual’s behavior. This service is provided through a partnership among the Office of the Dean of Students, the Counseling and Mental Health Center (CMHC), the Employee Assistance Program (EAP), and The University of Texas Police Department (UTPD). Call 512-232-5050 or visit http://www.utexas.edu/safety/bcal
Notes about the Course Schedule

Notice about the Course Schedule

The course schedule is subject to change/update. The updated version of the course schedule will be posted on the course site – Canvas, a day before the 1st day of the class.

Notes about the Content of the Course Schedule (See page 18 to page 19)

- Graded Homework Assignments and their due dates will be posted on the course site – Canvas

- Non-graded homework assignments and solutions to them will be posted on the course site – Canvas

- Required pre-class readings for each corresponding chapter should be completed before the chapter will be covered during the class

- Details about In-Class quiz and dates for each quiz will be posted on the course site – Canvas

- Exam 1 & exam 2 will be conducted during the class periods (See the course schedule for the dates of exam 1 and exam 2)

- Final exam will be during the University Final exam dates, and the final exam time will be announced once it becomes available

- When the same chapter appears twice in the “Chapter” column, it means that the same chapter will be continued and covered with two class periods
<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter</th>
<th>Main Topic</th>
<th>Graded HW &amp; Due Date</th>
<th>Required Pre-Class Reading</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/20</td>
<td>T</td>
<td>Chapter 01</td>
<td>Introduction of the course Course Policy Overview of Chapter 1</td>
<td>Refer to Course Site - Canvas</td>
<td>Course Syllabus Chapter 01</td>
</tr>
<tr>
<td>01/22</td>
<td>TH</td>
<td>Chapter 01</td>
<td>Auditing - Integral to the economy</td>
<td>Refer to Course Site - Canvas</td>
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<tr>
<td>01/27</td>
<td>T</td>
<td>Chapter 02</td>
<td>Risk of Fraud</td>
<td>Refer to Course Site - Canvas</td>
<td>Chapter 02</td>
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<tr>
<td>01/29</td>
<td>TH</td>
<td>Chapter 03</td>
<td>Internal Control</td>
<td>Refer to Course Site - Canvas</td>
<td>Chapter 03</td>
</tr>
<tr>
<td>02/03</td>
<td>T</td>
<td>Chapter 03</td>
<td>Internal Control</td>
<td>Refer to Course Site - Canvas</td>
<td></td>
</tr>
<tr>
<td>02/05</td>
<td>TH</td>
<td>Chapter 04</td>
<td>Professional Liability/Auditor Judgments/Ethical Decisions</td>
<td>Refer to Course Site - Canvas</td>
<td>Chapter 04</td>
</tr>
<tr>
<td>02/10</td>
<td>T</td>
<td>Chapter 05</td>
<td>Professional Auditing Standards &amp; Audit Option Formulation</td>
<td>Refer to Course Site - Canvas</td>
<td>Chapter 05</td>
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<tr>
<td>02/12</td>
<td>TH</td>
<td>Chapter 05</td>
<td>Professional Auditing Standards &amp; Audit Option Formulation</td>
<td>Refer to Course Site - Canvas</td>
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<tr>
<td>02/17</td>
<td>T</td>
<td></td>
<td>Catch Up</td>
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<tr>
<td>02/19</td>
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