



# COURSE SYLLABUS

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## SECTION 1: COURSE INFORMATION

**Format:** 14 weeks

**Course ID:** ACTG 4153

**Course Title:** Auditing

**College:** Jannetides College of Business and Entrepreneurial Leadership

**Prerequisites:** ACTG 3123 Intermediate Accounting II

**Credit Hours:** 3

**Instructor:** Natasha Ware, Assistant Professor, 863-667-5637, [nrware@seu.edu](mailto:nrware@seu.edu)

See the online course in MyFIRE for instructor contact information and availability.

### Course Description

This class covers the basic auditing process from the perspective of the public accounting profession. Professional standards, ethics, legal responsibilities, and the utilization of technology are addressed.

## Course Overview

Auditing represents one of the final upper level courses that complete the accounting major. This course provides a base of professional knowledge in special topics related to auditing and assurance services. This course will incorporate CPA review material to help prepare students for the auditing section of the exam.

## Course Workload

Time spent on course assignments will vary by student depending on familiarity with course content, reading rate of speed, writing rate of speed, and other individual factors. Based on averages for most students, it is estimated that the course workload estimate for this course is 10 hours per week.

## Course Materials

Auditing & Assurance Services, 8th Edition Louwers, T.J., Bagley, P.L., Blay, A.D., Strawser, J.R., & Thibodeau, J.C.

Required and optional textbooks are accessed and ordered through [SEU's bookstore](#).

**Disclaimer:** The resources utilized in this course provide information, thoughts and insights that should encourage critical thinking on the part of the student. Please note as well that as an Assembly of God institution, Southeastern University does not necessarily endorse specific personal, religious, philosophical, or political positions found in these resources.

## Course Topics

**The purpose of this course is to introduce, reinforce, and measure learning on the following topics:**

1. The Contemporary Auditing Environment
2. The Financial Statement Audit
3. Other Topics

## Intended Learning Outcomes

**This course completes the survey of more specialized topics in financial accounting and reporting; specifically related to the assurance procedures to be performed in order to issue accountants' reports. As a result of reading, study, and assessments in this course, students should be able to:**

1. Understand how to interpret and utilize GAAS.
2. Prepare audit schedules of balance sheet and income statement accounts.
3. Understand the role of internal control in the audit process.
4. Be able to discern among alternative audit opinions.
5. Understand the conceptual and practical differences between accounting cycles and how audits are conducted.

## Late Work

None Accepted.

## Extra Credit

None Offered.

## **SECTION 2: SOUTHEASTERN POLICIES**

### Academic Policies

View this link to see Southeastern's Policies regarding SEU's Mission and Vision Statements, Title IX Statement, Student Services, Class Participation, Official Email, MyFIRE Use, Technical Difficulties, Technical Support, Disability Statement, Academic Honesty, Course Evaluation, Official Withdrawal, Grading Scale, and Netiquette.

#### **Academic Honesty**

Students should not use the work of another student even if given permission; if shared work is submitted both parties will be penalized.

The consequences of a lack of academic integrity are discussed in the Southeastern University Student Handbook. Do NOT submit work from any websites found online (i.e., textbook publishers, paid or non-paid sites). Any work submitted that is not your own will result in a **Zero** grade.

Some examples of plagiarism include:

- Quoting or paraphrasing material without attributing it to its source
- Copying segments from the work of others without giving proper credit
- Submitting as original work written entirely by someone else

Widely known facts do not require citation and do not count as plagiarism so long as they are communicated in the writer's own words. Ideas and observations original to the writer also do not require citation.

## SECTION 3: COURSE SCHEDULE


**Course Schedule:** (subject to change)

<b><u>Class Week</u></b>	<b><u>Chapter / Topic</u></b>
Week 1	Syllabus & Chapter 1
Week 2	Chapter 2
Week 3	Chapter 3
Week 4	<b>Exam I</b> & Chapter 4
Week 5	Chapter 5
Week 6	Chapter 6
Week 7	Chapter 6 & <b>Exam II</b>
Week 8	Chapter 7
Week 9	Chapter 8
Week 10	Chapter 9
Week 11	Chapter 10
Week 12	Chapter 10 & <b>Exam III</b>
Week 13	Chapter 11
Week 14	Chapter 12
Week 15 (Finals Week)	<b>Exam IV</b>


**Note:** Assignments are due by 11:59 p.m. EST on the due date, unless otherwise noted.

### **AIM, LEARN, AND APPLY DESCRIPTIONS** (*Not Used*)


#### **Aim**

 When you see the Aim icon, you will be introduced to topics and ideas that will be covered throughout this module. The AIM will also provide you with a glimpse into your learning objectives and an introduction to this module.

#### **Learn**

 When you see the Learn icon, all of your reading assignments will be listed and may include additional resources that your instructor is providing to help you complete the activities and assessments for the module.

#### **Apply**

 When you see the Apply Icon, it will be time to demonstrate your learning for the module. The items here are those in which you'll be graded and may include

discussions, activities, assignments, quizzes, exams, and projects.

## **SECTION 4: ASSESSMENTS**

### **Description**

Exams

### **Total Possible Points**

400

### **Grade Weight**

66.7%

### **Description**

Audit Case Studies

### **Total Possible Points**

125

### **Grade Weight**

20.8%

### **Description**

Homework

### **Total Possible Points**

75

### **Grade Weight**

12.5%



# Appendix A

## Abbreviated Syllabus

The following is simplified version of the course syllabus. Students can use this for a quick reference; it does not replace statements made in the full syllabus to which this Appendix is attached.

### Instructor Information:

Name: Natasha Ware, Assistant Professor, CPA, MACC

Location: Jannetides College of Business, Office M26

Phone: 863-667-5637

Email: nrware@seu.edu

Office Hours: (subject to change)

Monday and Wednesday: 9:00 – 10:00 and 3:00 – 4:00

Tuesday and Thursday: 10:00 – 12:30

Friday: 9:00 – 10:00

### Textbook:

Auditing & Assurance Services, 8th Edition Louwers, T.J., Bagley, P.L., Blay, A.D., Strawser, J.R., & Thibodeau, J.C.

### Admin

The last day to officially withdraw from this course is **October 22, 2021**.

### Exams

Failure to take an exam on the assigned date will result in a **ZERO** for that test unless I approve the absence in advance, or it is an emergency that is excused by the Academic Dean. If you travel on a school-approved organization, such as an athletic team, you are responsible for submitting required material prior to your departure.

### Exam Review

There will be a two-week limit to review each exam. Students should make an appointment with the professor within two weeks of taking each graded exam.

### Responsibilities of students:

- o Prepare — READ the textbook. Class discussion will mean little if text material is not read.
- o Participate — share in the advancement of the group.
- o Presence — find out what was missed and what may be due if you are absent.
- o Time Management – manage your time carefully, especially with tax return cases.
- o Respect – exhibit classroom behavior that is respectful to faculty and fellow students.
- o Honesty – do NOT submit work from any sites found online (i.e., textbook publishers, paid or non-paid sites) or work from fellow or former students even if permission and credit is given. Any work submitted that is not your own will result in a Zero grade for you (and the student who shared his/her work).

## Chapter Assignments –

### Chapter 1

M/C: 23, 24, 29, 30, 31, 36, 37, 38, 39, 40, 41, 42, 44, 45, 46, 47, 49, 50, 52 - 59

### Chapter 2

M/C: 26, 27, 31, 32, 34, 36, 37, 39, 40, 42, 50, 51

Exercise: 66, 69

### Chapter 3

M/C: 22, 23, 26, 28, 30, 31, 33, 35, 36, 37, 38, 40, 41, 42

Exercise: 45, 46

### Chapter 4

M/C: 20, 21, 22, 23, 24, 25, 26, 29, 30, 32, 33, 34, 35, 37, 39, 40, 42, 43, 46, 47, 48

Exercise: 49, 57, **63**

### Chapter 5

M/C: 29, 32, 33, 34, 35, 39, 40, 41, 45, 46, 47, 48, 49, 50, 51, 54

Exercise: 57, 59, 60

### Chapter 6

M/C: 22, 23, 24, 26, 27, 28, 29, 30, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41

Exercise: **48**, 49, 51, 52

### Chapter 7

M/C: 33, 34, 35, 36, 40, 41, 42, 43, 44, 45, 46, 48, 49, 50, 51, 52, 55, 57, 58, 62

Exercise: 68, 75

### Chapter 8

M/C: 29, 30, 32, 33, 36, 38, 39, 40, 41, 42, 46, 47, 49

Exercise: **61** (not a)

Appendix M/C: 8, 10, 11, 12, 14, 17

### Chapter 9

M/C: 25, 26, 28, 30, 31, 33, 35, 36, 37, 38, 39, 40, 43, 45, 46, 47, 48, 50

Exercise: 55, 56, 62, 66

### Chapter 10

M/C: 23, 24, 25, 26, 32, 33, 37, 39, 42, 43, 46, 48

Exercise: 54, 55

### Chapter 11

M/C: All questions

Exercise: 61, **73**

### Chapter 12

M/C: All questions

Exercise: 54, **56**