

“You've got to understand accounting. You've got to. That's got to be like a language to you.” Warren Buffett

<b>COURSE NUMBER:</b>	ACCT 5380.501
<b>COURSE TITLE:</b>	Advanced Auditing and Systems
<b>COURSE DESCRIPTION:</b>	Advanced study and application of auditing theory and accounting information systems.
<b>CLASS MEETING:</b>	Long Summer Course: Tuesdays, 6:00 – 8:45 pm, COB 321 <b>Zoom meetings</b> may be used as well
<b>REQUIRED TEXT:</b>	<i>Principles of Auditing &amp; Other Assurance Services</i> Whittington & Pany; Release 2024 Edition; McGraw-Hill. ISBN 978-1-260-70375-7, <a href="#">Connect Link</a>  A simple four-function calculator (no financial or graphing calculators, cell phones, etc.); Webcam and microphone*  Scantron form may be required for exams (Form #882-E recommended)
<b>PREREQUISITES:</b>	Grade of ‘C’ or better in Auditing (ACCT 4380) and admission to the Master of Accountancy Program or Master of Science in Professional Accountancy (MSPA) Program (or consent of MSPA program director)
<b>INSTRUCTOR:</b>	Veronda F. Willis, Ph.D., CPA Associate Professor of Accounting
<b>OFFICE INFORMATION:</b>	Room - Soules College of Business 350.05      Phone: 903-565-5822 Email: <a href="mailto:vwillis@uttyler.edu">vwillis@uttyler.edu</a> (preferred method of contact)
<b>OFFICE HOURS:</b>	Tuesdays, 5:00 – 6:00 pm All other times by appointment. Virtual Office hours are available via Zoom
<b>TEACHING METHOD:</b>	The principles and concepts covered in this course will be facilitated through the use of reading supplemented with class discussion, written assignments, and case study, analysis and presentations.

\*In the event that all classes are moved online.

## **COURSE OBJECTIVES:**

### **MSPA Student Learning Goals and Objectives:**

Communication, Problem-Solving, Leadership, Accounting Knowledge and Research

This course is intended to provide students with a deeper understanding of auditing and accounting systems concepts. While there will be some use of tools in the course, the focus of this class is on auditing concepts, not algorithms or statistical math.

#### **I. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:**

- A. To expand the understanding of basic external auditing principles, audit reports, internal controls, and other material covered in the first undergraduate auditing course.
- B. To expand the understanding of US generally accepted auditing standards (GAAS) and other auditing standards and principles.
- C. To introduce new auditing topics relating to inventory, capital assets, equity and other assurance and attestation engagements beyond external auditing.
- D. To develop written communication skills necessary to the auditing profession.
- E. To develop a basic level of proficiency in software tools to manage data, perform test analyses, and communicate findings.
- F. To identify and analyze environmental factors that create conditions for fraud.

#### **II. OUTCOMES FOR STUDENTS TO SUCCESSFULLY COMPLETE THIS COURSE:**

By the end of this course, students should be able to:

- A. Analyze audit situations and resolve auditing and accounting issues.
- B. Demonstrate an understanding of the different types of auditing, auditing principles, and of the auditing conceptual foundations and changing environment of accounting information systems.
- C. Use technology to perform assurance services more efficiently and effectively.
- D. Illustrate good written communication skills through completion of exercises and/or cases assigned during the semester.

<b>TOPICS COVERED:</b>	Tableau	8 hours
	Auditing & Financial Statement Fraud	12 hours
	Internal Control	4 hours
	Case Studies	6 hours
	TSBPA Board Rules	6 hours
	<b>Total hours</b>	<b><u>36</u></b>

**EVALUATION:** The student's grade for the semester will be determined by performance on the following – all course work is to be done individually unless otherwise stated.

Exams	40%	A = 90%
Class Assignments	30	B = 80%
Project/Cases	30	C = 70%
<b>Total</b>	<b><u>100</u></b>	D = 60%
		F = below 60%

**NOTE:** Any deviation from the above grading scale will be to the benefit of the student. All deviations, if any, are automatically forfeited in cases of grade disputes and the above grading scale will stand. This is a complete listing of the course requirements. Extra-credit assignments will not be available on an individual basis—no exceptions. Do not ask.

#### **CLASS ASSIGNMENTS (HOMEWORK, DISCUSSION POSTS AND OTHER ASSIGNMENTS) (30% OF FINAL GRADE)**

Class assignments will be posted in the weekly modules and may consist of homework, discussion posts, quizzes, and other assignments. These modules will be released on the Wednesday preceding the week of the module and will be due by class time or by 11:59 pm CST, as appropriate, on the Tuesday following the week of the modules.

#### **CLASS PROJECTS AND CASES (30% OF FINAL GRADE)**

There will be cases assigned throughout the semester which may be assessed on both content and presentation, including spelling, grammar, punctuation, and citation. Further instructions will be given in class. The cases may require manipulation and analysis of accounting data and written conclusions/recommendations in a professional business format. Solutions will be graded for completeness, accuracy, and professionalism. **Please type or word-process your written work. No late cases are accepted.**

#### **EXAMINATIONS (40% OF FINAL GRADE)**

In-class exams will be given in-class throughout the semester. The content and format of the exams will vary, but may include of the following: multiple choice questions, problems, fill in the blank, completion, matching, or essays. During exams, only simple four-function calculators are allowed. No programmable calculators or cell phones are allowed during an examination. All other electronic/photographic devices (e.g., watches, cameras, etc.) must be removed during exams. Make-up exams will **ONLY** be given under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of your medical issue (or death), in order to facilitate an exam make-up. All athletes must present (at the beginning of the semester) a schedule of approved absences in order to make up work.

**In the event of unforeseen circumstances that impact everyone or if this class is moved online**, exams may be given online using Canvas and proctoring services on the days designated in the syllabus. If this is the case, you will complete the entire exam on Canvas, and it will be timed. There will also be multiple versions of the exam. You will be required to use a proctoring service to access and complete the exam. You will need a computer, webcam and microphone (either computer installed or separate) to take the exams. Webcams are available at Walmart or Amazon for \$10-15. You are not permitted to use your textbook, notes, google, or any other resources on the exam. Your exams will be proctored via a web camera with a microphone. During your exam you are not permitted to leave the computer (bathroom breaks, etc.), you must take the exam in a quiet room, and you must have good lighting and sound. You will need to follow the registration instructions for the proctoring service. Copying any

questions/answers on an exam or discussing exam questions with other students is considered cheating and may result in failing the course and/or other scholastic dishonesty disciplinary actions.

### CANVAS AND CONNECT

All course material is available on [Canvas](#) and [Connect](#). Announcements, grades, case projects, assignments, and activities are posted on Canvas. You should check Canvas regularly for updates. You are responsible for meeting deadlines and retrieving any information from Canvas. If you have any questions about your grade or progress, please contact me via email as soon as such concerns arise.

### EMAIL PROTOCOL

The best way to contact me is by email. Please use the following protocol: (1) use your UT Tyler email account; (2) put your course number (ACC 5380) in the subject line; (3) sign the email with your full name. The UT Tyler Canvas site is the primary means of communication with students and should be checked on a regular basis.

### COURSE POLICIES:

1. **In-person classes** start promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please inform me as soon as possible. If this is a continuing issue, please select a seat near the entrance to minimize the disruptions to the classroom. Inform me in advance if you must leave the class before the scheduled ending time.
2. **Textbooks, materials and calculators** should be brought to all classes.
3. **Electronic devices** (cell phones, etc.) must be deactivated during in-person classes and during exams. You may use your computers in class, but texting and surfing the internet in class is not allowed.
4. In an accounting class, missing just one class can cause you to fall behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-to-one basis.
5. **Assignments** will be turned in on Canvas and are generally due by 11:59 pm CST on the due date. Each module will be released on the Wednesday prior to the week of the module. All assignments must be submitted by the Tuesday after the week of the module.
6. **Academic dishonesty will not be tolerated** - All of your work should be your own. Do not copy someone else's work and submit it as your own. Always cite any references used. See the Purdue Owl link on the homepage. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University.
7. **Proofread and re-read** – use proper tone, punctuation, grammar and spelling. Do not use all caps as this often indicates that you are shouting.
8. **Reach out to Professor for clarification** - If you do not understand something, then ask.
9. **Be kind and professional** - Courtesy to the professor and fellow students is expected. Be mindful of each other and remember that we are all unique. Do not use offensive language (e.g., derogatory remarks, profanity, etc.). Conduct yourself in an online environment with the same respect, politeness, and professionalism that you would exhibit in a face-to-face classroom.
10. **Remember the human – Golden Rule** – Always be aware that you are talking to a person, not a device. Therefore, the same rules of courtesy apply.

### LATE WORK IS GENERALLY NOT ACCEPTED.

### ARTIFICIAL INTELLIGENCE POLICY

UT Tyler is committed to exploring and using artificial intelligence (AI) tools as appropriate for the discipline and task undertaken. We encourage discussing AI tools' ethical, societal, philosophical, and disciplinary implications. All uses of AI should be acknowledged as this aligns with our commitment to honor and integrity, as noted in UT Tyler's Honor Code. Faculty and students must not use protected information, data, or copyrighted materials when using any AI tool. Additionally, users should be aware that AI tools rely on predictive models to generate content that may appear correct but is sometimes shown to be incomplete, inaccurate, taken without attribution from other sources,

and/or biased. Consequently, an AI tool should not be considered a substitute for traditional approaches to research. You are ultimately responsible for the quality and content of the information you submit. Misusing AI tools that violate the guidelines specified for this course (see below) is considered a breach of academic integrity. The student will be subject to disciplinary actions as outlined in UT Tyler's Academic Integrity Policy.

For this course, most assignments in this course do not require but will permit the use of artificial intelligence (AI) tools, such as ChatGPT or Copilot. **Students shall not use AI tools during in-class examinations or assignments unless explicitly permitted and instructed to do so.** When AI use is permissible, **all use of AI must be appropriately acknowledged and cited.** Students can use AI platforms to help prepare for assignments and projects. You can use AI tools to revise and edit your work (e.g., identify flaws in reasoning, spot confusing or underdeveloped paragraphs, or correct citations). When submitting work, **students must identify any writing, text, or media generated by AI. In this course, sections of assignments generated by AI should appear in a different colored font, and the relationship between those sections and student contributions should be discussed in a cover letter that accompanies the assignment when submitted.**

### UT TYLER HONOR CODE

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.

### COLLEGE OF BUSINESS STATEMENT OF ETHICS

The ethical problems facing local, national and global business communities are an ever-increasing challenge. It is essential that the College of Business and Technology help students prepare for lives of personal integrity, responsible citizenship, and public service. In order to accomplish these goals, both students and faculty of the College of Business and Technology at The University of Texas at Tyler will:

- ~ Ensure honesty in all behavior, never cheating or knowingly giving false information.
- ~ Create an atmosphere of mutual respect for all students and faculty regardless of race, creed, gender, age or religion.
- ~ Develop an environment conducive to learning.
- ~ Encourage and support student organizations and activities.
- ~ Protect property and personal information from theft, damage and misuse.
- ~ Conduct yourself in a professional manner both on and off campus.

### ACADEMIC DISHONESTY STATEMENT

The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but is not limited to, statements acts or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student's official school records. Also please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

***“All that is required for dishonesty to flourish is that good men and women do nothing.”***

### STUDENT RESOURCES AND UNIVERSITY POLICIES

Please see the Student Resources and the University Policies and Information in the UT Tyler Syllabus Module in this course's Canvas page for further explanation of the policies contained in this syllabus.

**ACCT 5380.060 – Advanced Auditing and Systems  
SUMMER 2025**

**TENTATIVE COURSE OUTLINE**

<b><i>DATE</i></b>	<b><i>TOPIC</i></b>	<b><i>ASSIGNMENT DUE</i></b>
Week of May 12	<b><i>(On Campus)</i></b> Introduction, Obtain access to Software and Course Materials, Start Review Undergraduate Auditing Topics	<b><i>Orientation Videos, &amp; Your Intro</i></b>
Week of May 19	<b><i>(On Campus)</i></b> Chs. 1, 2, 5, 6, 16, & 17 Review Undergraduate Auditing Topics continued	<b><i>Auditing Topics</i></b>
Week of May 26	Chs. 1, 2, 5, 6, 16, & 17 - Review of Auditing continued	<b><i>Auditing Topics</i></b>
<b>Tues., May 27</b>	<b>Census Date; deadline for registrations/schedule changes</b>	
Week of June 2	Chs. 3 and 11 - Ethics for Accountants, Accounts Receivable and Revenue Recognition	<b><i>ACFE Case</i></b>
Week of June 9	Ch. 7, 8, 18 – COSO and Internal Controls Topics	<b><i>Ethics Case, Ch. 11</i></b>
Week of June 16	Ch. 12, 14 – Inventories and Cost of Goods Sold	<b><i>Internal Controls</i></b>
Week of June 23	<b><i>(On Campus)</i></b> Mid-Term Exam 1	<b><i>Ch. 12 &amp; 14</i></b>
Week of June 30	Ch. 13 – Property, Plant, & Equipment: Depreciation/Depletion	
Week of July 7	Ch. 15 – Debt and Equity Capital	<b><i>Ch. 13</i></b>
<b>Thursday, July 10</b>	<b>Last day to withdraw from a class</b>	
Week of July 14	Ch. 19 – Additional Assurance Services: Historical Financial	<b><i>Ch. 15</i></b>
Week of July 21	Ch. 20 – Additional Assurance Services: Other Information	<b><i>Ch. 19, Tableau Case</i></b>
Week of July 28	Ch. 21 – Internal, Operational, and Compliance Auditing	<b><i>Ch. 20</i></b>
Week of Aug. 4	<b><i>(On Campus)</i></b> Final Exam 1	<b><i>Ch. 21</i></b>
<b>WEEK OF AUG. 9</b>	<b>COMPREHENSIVE FINAL EXAM: TBA</b>	

**Census Day - (deadline for all registrations and schedule changes) - Tuesday, May 27, 2025**

**Last day to drop or withdraw –Thursday, July 10, 2025**

**This is a tentative syllabus and course outline. The instructor reserves the right to make changes as necessary. Changes to this syllabus will be posted in Canvas.**