

<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>REQUIRED TEXT:</b>	<p><i>Data Analytics for Accounting</i>; 2<sup>nd</sup> Edition, Connect access card, Richardson, Teeter, and Terrell; McGraw-Hill. ISBN 978-1-265-48258-9 <b>(Required)</b></p> <p>Access to an undergraduate auditing textbook <b>(Recommended)</b> Suggested: <i>Auditing &amp; Assurance Services; A Systematic Approach</i> Messier, Glover, &amp; Prawitt; 10<sup>th</sup> edition; McGraw-Hill. ISBN 978-0-07-773250-9 <b>Or</b> <i>Principles of Auditing &amp; Other Assurance Services</i> Whittington &amp; Pany; 21st Edition; McGraw-Hill. ISBN 978-1-260-70375-7</p> <p>A simple four-function calculator (no financial or graphing calculators, cell phones, etc.); Webcam and microphone</p>
<b>PREREQUISITES:</b>	Grade of ‘C’ or better in Auditing (ACCT 4380) and admission to the Master of Accountancy Program (or consent of MAcc program director)
<b>INSTRUCTOR:</b>	Veronda F. Willis, Ph.D., CPA, CGMA 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: 2:30 – 4:00, Zoom Office Hours by appointment
<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.

## **COURSE OBJECTIVES:**

### **MAcc 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. This course is also intended to provide students with an understanding of basic data analytics terminology and concepts as well as hands-on experience with data analytics tools and techniques. While there will be some use of tools in the course, the focus of this class is on concepts, not algorithms or statistical math.

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

- A. To expand the understanding of basic external auditing principles, the COSO framework of internal control, and other material covered in the first undergraduate auditing course and to introduce some new auditing topics.
- B. To develop written communication skills necessary to the auditing profession.
- C. To develop an understanding of the purpose of data analytics and how it impacts accountants.
- D. To understand the IMPACT model and how it can be used to address accounting issues.
- 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 and of the 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.
- E. Describe the purpose of data analytics for accounting
- F. Manage and analyze data by finding patterns, errors, and anomalies useful for decision making.

<b>TOPICS COVERED:</b>	Tableau	7 hours
	Auditing & Financial Statement Fraud	10 hours
	Internal Control	3 hours
	IDEA	5 hours
	Case Studies	7 hours
	TSBPA Board Rules	4 hours
	<b>Total hours</b>	<b><u>36</u></b>

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

Exams	25%	A = 90%
Class Assignments	30	B = 80%
Project/Cases	45	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.

#### **GRADE REPLACEMENT/FORGIVENESS POLICY**

If you are repeating this course for a grade replacement/forgiveness, you must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) by the Census day of class. Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

#### **STUDENT-MANDATED COURSE DROP POLICY**

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

#### **INCOMPLETE POLICY**

If a student, because of extenuating circumstances, is unable to complete all of the requirements of this course by the end of the semester, then I may issue an incomplete (I) for the course. An incomplete is NOT a substitute for a failing grade. I will only issue an incomplete, if at the time of the extenuating circumstance, the student is passing the class. The student must complete the required work within the guidelines established by the university.

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

Class assignments will be posted in the weekly modules and may consist of quizzes, discussion posts, and other assignments. These modules will be released on the Wednesday preceding the week of the module and will be due by 11:59 pm CST on the Tuesday following the week of the modules. There are multiple due dates for discussion posts throughout the week of the module with the initial discussion post due by 11:59 pm CST on Thursday of the module week. Points will be assigned for your thoughtful, meaningful, and relevant postings to the discussion board. To gain full credit, you must make at least one original substantive post, two substantive responsive posts and two substantive replies. Postings on the discussion board which are irrelevant, disrespectful, or which violate any provision of the terms of use of UT Tyler will result in point deductions.

## CLASS PROJECTS AND CASES (45% OF FINAL GRADE)

There will be a case study on financial statement fraud, data analytics, and/or technology which may be assessed on both content and presentation, including spelling, grammar, and punctuation. Further instructions will be given in class. In addition, there will be several other smaller cases, projects (Tableau, IDEA, etc.), assigned throughout the semester. 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 (25% OF FINAL GRADE)

In-class exams will be given 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 that we are prohibited from meeting face-to-face**, exams may be given online. In this case, exams will be available on Wednesday morning until 11:59 pm of the week designated in the syllabus for exams. 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 ProctorU 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, or any other resources on the exam. Your exams will be proctored via a web camera with a microphone by ProctorU. 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 ProctorU posted in the Getting Started section on Canvas. The University of Texas at Tyler is covering the cost of proctoring. **Copying or googling 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.**

### **IMPORTANT: Policy on proctored exams for online classes**

**Exams:** The Soules College of Business is pleased to offer courses online in an asynchronous environment in order to enhance their accessibility. In order to preserve academic integrity in these online courses, we observe the following testing policy.

- 1) Classes offered online may have up to two tests/examinations offered in a proctored setting.
- 2) These proctored exams should have meaningful impact on a student's grade in class.
- 3) Exams administered online should be proctored live using a proctoring service approved by the University.
- 4) Students must register for the proctoring service using information provided by the instructor (on Canvas).
- 5) Exam proctoring will be at no cost to the student provided that the exam is scheduled in a timely manner per the course instructions. Students may be billed for cancelling or rescheduling an exam per the provider's fee schedule.

## CANVAS

All course material is available on [Canvas](#). 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. No grade will be changed or corrected two weeks after it is posted in Canvas.

## 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, pagers, iPods, etc.) must be deactivated during in-person classes and during exams. Computers are permitted 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 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 no 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 NOT ACCEPTED.**

## **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 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 STANDARDS OF ACADEMIC CONDUCT**

Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

- i. **“Cheating”** includes, but is not limited to:
  - copying from another student's test paper;
  - using, during a test, materials not authorized by the person giving the test;
  - failure to comply with instructions given by the person administering the test;
  - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed “crib notes”. The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;

- using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
  - collaborating with or seeking aid from another student during a test or other assignment without authority;
  - discussing the contents of an examination with another student who will take the examination;
  - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
  - substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
  - paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, home solution or computer program;
  - falsifying research data, laboratory reports, and/or other academic work offered for credit;
  - taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
  - misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. **“Plagiarism”** includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another’s work and the submission of it as one’s own academic work offered for credit.
  - iii. **“Collusion”** includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
  - iv. All written work that is submitted will be subject to review by SafeAssign™, available on Canvas.

### **STUDENTS RIGHTS AND RESPONSIBILITIES**

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: <http://www.uttyler.edu/wellness/rightsresponsibilities.php>

### **CAMPUS CARRY**

We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>

### **UT TYLER A TOBACCO-FREE UNIVERSITY**

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit [www.uttyler.edu/tobacco-free](http://www.uttyler.edu/tobacco-free).

### **STUDENT ACCESSIBILITY AND RESOURCES**

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students with learning, physical and/or psychiatric disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder,

chronic illness, TBI, PTSD, ADHD, or you have a history of modifications or accommodations in a previous educational environment, you are encouraged to visit <https://hood.accessiblelearning.com/UTTyler> and fill out the New Student application. If you are unsure if the above criteria applies to you, but have questions or concerns please contact the SAR office. For more information, including filling out an application for services, please visit the SAR webpage at <http://www.uttyler.edu/disabilityservices>, the SAR office located in the University Center, Room # 3150 or call 903.566.7079.

#### **STUDENT ABSENCE DUE TO RELIGIOUS OBSERVANCE**

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

#### **STUDENT ABSENCE FOR UNIVERSITY-SPONSORED EVENTS AND ACTIVITIES**

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

#### **SOCIAL SECURITY AND FERPA STATEMENT**

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

#### **EMERGENCY EXITS AND EVACUATION**

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

#### **UT TYLER RESOURCES FOR STUDENTS**

- [UT Tyler Writing Center](#) (903.565.5995), [writingcenter@uttyler.edu](mailto:writingcenter@uttyler.edu)
- [UT Tyler Tutoring Center](#) (903.565.5964), [tutoring@uttyler.edu](mailto:tutoring@uttyler.edu)
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- [UT Tyler Counseling Center](#) (903.566.7254)

#### **ANOTHER WRITING SOURCE**

- Purdue Online Writing Lab <https://owl.english.purdue.edu/owl>. The Online Writing Lab (OWL) at Purdue University houses writing resources and instructional material and are provided as a free service of the Writing Lab at Purdue.

#### **UNIVERSITY POLICIES**

Please see the informational sheet posted at <http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf> and on Canvas for further explanation of the policies contained in this syllabus and additional student policies.

**ACCT 5380.501 – Auditing  
SUMMER 2022**

**TENTATIVE COURSE OUTLINE**

<b><i>DATE</i></b>	<b><i>TOPIC</i></b>	<b><i>ASSIGNMENT DUE</i></b>
Week of May 9	<b><i>(online only)</i></b> Obtain access to Connect, Tableau and IDEA	Orientation Videos, & your Introduction
Tues., May 17	<b><i>(On Campus)</i></b> Overview, Ch. 1 – Data Analytics for Accounting and Identifying the Questions, Appendices B & C	Information Survey
Week of May 23	Ethics for Accountants, Review of Auditing & AIS topics, SOC Reporting, COSO and Internal Controls Topics	Ch. 1
<b>Mon., May 23</b>	<b>Census Date; deadline for registrations/schedule changes</b>	
Week of May 30	Review of Auditing and AIS Topics continued	Ethics Case
Week of June 6	Ch. 2 – Mastering the Data;	Auditing Topics
Week of June 13	Ch. 3 – Performing the Test Plan and Analyzing the Results, Appendix A	Ch. 2
Week of June 20	Tableau & IDEA Assignments	Ch. 3
Week of June 27	<b><i>(On Campus)</i></b> <b>Mid-Term Exam 1 and Final Project Overview</b>	
Week of July 4	Ch. 4 – Communicating Results and Visualizations	Tableau & IDEA Cases
<b>Thursday, July 7</b>	<b>Last day to withdraw from a class</b>	
Week of July 11	Ch. 5 – The Modern Accounting Environment	Ch. 4
Week of July 18	Ch. 6 – Audit Data Analytics	Ch. 5, ACFE Case
Week of July 25	Ch. 8 – Financial Statement Analytics	Ch. 6
Week of August 1	<b><i>(On Campus)</i></b> Final Exam/Project	Ch. 8
<b>AUGUST 5 – 6</b>	<b>COMPREHENSIVE FINAL EXAM: TBA</b>	

**Census Day - (deadline for all registrations and schedule changes) - Monday, May 23, 2022**

**Last day to drop or withdraw – Thursday, July 7, 2022**

**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.**