COURSE NUMBER: ACCT 5380.560
COURSE TITLE: Advanced Auditing and Systems
COURSE DESCRIPTION: Advanced study and application of auditing theory including internal, forensic and information technology (IT) auditing.
CLASS MEETING: Long Summer Course: Online and occasional Zoom meetings
REQUIRED TEXT: Forensic Accounting; Rufus, Miller and Hahn; McGraw-Hill. ISBN 978-0-13-305047-9 (Required)
Access to an undergraduate auditing textbook (Recommended)
A simple four-function calculator (no financial or graphing calculators, cell phones, etc.); Webcam and microphone
PREREQUISITES: Grade of ‘C’ or better in Auditing (ACCT 4380) and admission to the Master of Accountancy Program
INSTRUCTOR: Veronda F. Willis, Ph.D., CPA, CGMA
Associate Professor of Accounting
OFFICE INFORMATION: Room - Soules College of Business 350.05 Phone: 903-565-5822
Email: vwillis@uttyler.edu (preferred method of contact)
OFFICE HOURS: Zoom Office Hours by appointment
TEACHING METHOD: 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:

Critical Thinking
Leadership
Accounting Knowledge and Research

I. KNOWLEDGE OBJECTIVES OF THIS COURSE INCLUDE:
   A. To expand the external auditing principles and material covered in the first
      undergraduate auditing course and to introduce some new auditing topics.
   B. To understand and re-enforce the COSO framework of internal controls and identify
      how internal controls relate to accounting information systems and auditing.
   C. To apply the auditing standards and principles through case analysis.
   D. To develop written communication skills necessary to the auditing profession.
   E. 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 good communication skills through completion of exercises
      and/or cases assigned during the semester.

TOPICS COVERED:

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tableau</td>
<td>6</td>
</tr>
<tr>
<td>Auditing &amp; Financial Statement Fraud</td>
<td>12</td>
</tr>
<tr>
<td>Internal Control</td>
<td>3</td>
</tr>
<tr>
<td>IDEA</td>
<td>3</td>
</tr>
<tr>
<td>Case Studies</td>
<td>6</td>
</tr>
<tr>
<td>TSBPA Board Rules</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total hours</strong></td>
<td><strong>33</strong></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>25%</td>
<td>A = 90%</td>
</tr>
<tr>
<td>Class Assignments</td>
<td>30%</td>
<td>B = 80%</td>
</tr>
<tr>
<td>Project/Cases</td>
<td>45%</td>
<td>C = 70%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100</strong></td>
<td>D = 60%</td>
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<tr>
<td></td>
<td></td>
<td>F = below 60%</td>
</tr>
</tbody>
</table>

**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 through the week of the module with the initial discussion post is 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 post and substantive responsive posts. 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 (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, The Auditor, etc.), assigned throughout the semester. The cases may require manipulation and analysis of auditing 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)
Two 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.

Exams will be available on Wednesday morning until 11:59 pm on the days designated in the syllabus. 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 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 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. **Be kind and professional** - Be mindful of each other and remember that we are all unique. Be respectful of course, fellow students and your professor. Do not use offensive language (e.g., derogatory remarks, profanity, etc.). Conduct yourself in an online class with the same respect, politeness, and professionalism that you would exhibit in a face-to-face classroom.
2. **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. Cite your references. 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.
3. **Proofread and re-read** – use proper tone, punctuation, grammar and spelling. Do no use all caps as this often indicates that you shouting.
4. **Reach out to Professor for clarification** - If you do not understand something, then ask.
5. **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.
6. **Electronic devices** (cell phones, pagers, iPods, watches, etc.) must be deactivated during exams. Texting and surfing the internet during exams is not allowed.
7. **Assignments** are 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.

**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 or 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 SafeAssignTM, 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.

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.utttyler.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
- **UT Tyler Tutoring Center** (903.565.5964), 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.utttyler.edu/academicaffairs/files/syllabuspolicy.pdf and on Canvas for further explanation of the policies contained in this syllabus and additional student policies.
## Tentative Course Outline

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week of May 11</td>
<td>Overview, Obtain access to Tableau and IDEA</td>
</tr>
<tr>
<td>Week of May 18</td>
<td>Introduction to the World of Forensic Accounting</td>
</tr>
<tr>
<td>Tues., May 19</td>
<td>Introductory Zoom Session 6 – 7 pm – See Canvas for access information</td>
</tr>
<tr>
<td>Week of May 25</td>
<td>Professional Responsibilities/Code of Conduct</td>
</tr>
<tr>
<td><strong>Tues., May 26</strong></td>
<td><strong>Census Date</strong></td>
</tr>
<tr>
<td>Week of June 1</td>
<td>Review of Auditing and AIS Topics</td>
</tr>
<tr>
<td>Week of June 8</td>
<td>Transforming Data Into Evidence, Part 1</td>
</tr>
<tr>
<td>Week of June 15</td>
<td>Transforming Data Into Evidence, Part 2</td>
</tr>
<tr>
<td>Week of June 22</td>
<td>Tableau &amp; IDEA Assignments</td>
</tr>
<tr>
<td>Week of June 29</td>
<td><strong>Mid-Term Exam 1 and Fraud Cases Overview</strong></td>
</tr>
<tr>
<td>Week of July 6</td>
<td>Fraud and White-Collar Crime</td>
</tr>
<tr>
<td><strong>Thurs., July 9</strong></td>
<td><strong>Last day to withdraw from a class</strong></td>
</tr>
<tr>
<td>Week of July 13</td>
<td>Gathering Evidence and Conducting an Investigation</td>
</tr>
<tr>
<td>Week of July 20</td>
<td>Financial Statement Analysis</td>
</tr>
<tr>
<td>Week of July 27</td>
<td>Final Project: Fraud Cases</td>
</tr>
<tr>
<td>Week of Aug., 3</td>
<td>Final Project: Fraud Cases due</td>
</tr>
<tr>
<td><strong>AUGUST 7 – 8</strong></td>
<td><strong>COMPREHENSIVE FINAL EXAM: TBA</strong></td>
</tr>
</tbody>
</table>

**Census Day - (deadline for all registrations and schedule changes) - Tuesday, May 26, 2020**

**Last day to drop or withdraw – Thursday, July 9, 2020**

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.