INTRODUCTION TO AUDITING  
Accounting 3350-001  
Spring 2016  

I. Instructor:  
Name: H. Paul Chapman  
Office: 251 D Friday  
Ph. #: 704-649-0381  
E-mail: Hchapma8@uncc.edu (preferred communication outside of class)  

Office Hours Tuesday and Thursday 2:00pm – 3:00pm, or by email appointment  

“If all the students who slept through lectures were laid end to end, they’d be a lot more comfortable.”  
~ Anonymous  

“Definition of a college professor: someone who talks in other people’s sleep.”  
~ W. H. Auden  

II. Catalog Description:  
ACCT 3350. Introduction to Auditing.  
ACCT 3311 and ACCT 3312 with a grade of C or above. Pre- or co-requisite: ACCT 3340. This course examines the two basic areas of auditing - external and internal, with the objective of giving students an understanding and appreciation of career opportunities in both areas. The course will examine differences and similarities of both areas of auditing with respect to ethics, standards, the audit process and reporting requirements. Enrollment limited to accounting majors in the Belk College of Business.  

III. Course objectives and format:  
The objectives of the course are to develop an understanding of the standards, concepts, objectives, techniques, reports and ethics pertaining to the work of both the external and internal auditor. A portion of the course will be concerned with the prevention and detection of fraud. Upon the successful completion of the course, students should:
1. Have a good understanding of auditing standards for both external and internal auditing.
2. Have a knowledge of the Code of Ethics and its usefulness to the profession.
3. Have an understanding of the external auditor’s legal responsibilities.
4. Have a knowledge of the different types of evidence and the reliability of each.
5. Have an understanding of the different types of audit reports and the circumstances which relate to the use of each type.
6. Have a good understanding of auditing objectives and audit procedures used to achieve those audit objectives.

The format of the course will be lecture and discussion.

IV. Course materials:
The resource texts are:

1. **McGraw-Hill Connect Plus** (includes the electronic version of the text and software through which you will submit your homework); http://connect.mheducation.com/class/p-chapman-acct-3350-001-spring-2016-intro-to-auditing

   See www.mhhe.com/whittington20e (For Chapter PowerPoint slides and additional multiple choice questions go to Student Edition –Learning Center).

V. Determination of Grade:
Course activities will carry the following weights:

<table>
<thead>
<tr>
<th>Points</th>
<th>Dates</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>Feb 18</td>
</tr>
<tr>
<td>100</td>
<td>Mar 24</td>
</tr>
<tr>
<td>100</td>
<td>Apr 21</td>
</tr>
<tr>
<td>100</td>
<td>Var.</td>
</tr>
<tr>
<td>50</td>
<td>Var.</td>
</tr>
<tr>
<td>150</td>
<td>May 12</td>
</tr>
<tr>
<td>600</td>
<td></td>
</tr>
</tbody>
</table>
The following grading scale will be used.

Grading Scale (%)

- A  90 - 100
- B  80 - 89
- C  70 - 79
- D  60 - 69
- F  0 - 59

VI. Class Policies, Homework, etc.

*Moodle* For classroom assignments, scheduling, etc, use moodle: https://moodle2.uncc.edu

1. **On-line homework**
   
   Homework is a required part of the course. Your homework grade will be factored into your overall grade as explained above. **As a general rule, there are two assignments for each chapter, a LearnSmart module that is due before the lecture on the respective chapter, and homework problems that will be due by the class after we finish the respective chapter.** It is your responsibility to pay close attention to the cut-off dates and times for all assignments. After a homework assignment has closed, it will not be opened back up. **Note – LearnSmarts must be done on a computer. The program will not register a grade if you do it on an IPAD or other hand-held device. No credit will be given for “lost” grades.**

   The Connect homework grade will be determined as follows:

   \[
   \text{Connect Online Homework Grade} = 100 \times \left( \frac{\text{Points earned}}{\text{Points Available}} \right)
   \]

2. Make up exams are at the discretion of the professor. If a student misses an exam without a satisfactory excuse, the grade will be recorded as zero. If a student provides a satisfactory written excuse within 24 hours of the
exam, the percentage grade the student earns on the final examination may be substituted for the missed exam. **Make-up examinations will be given only for documented exceptions.** These exceptions are at my discretion. There are only three acceptable excuses for missing an exam: **personal illness, death in the family and required school functions.** Students with a conflicting required school functions must furnish documentation prior to the exam. Other excuses must be appropriately documented and presented to me within 24 hours of the missed exam.

3. Special Projects. Special projects may be assigned during the semester. Students are expected to complete each project without the assistance of other students unless teams are developed to complete a project.

4. Misconduct in class. Students are expected to be attentive in class. This means that talking among students is prohibited while the instructor is lecturing or presenting solutions to homework assignments. Misconduct of a student in class is considered discourteous to other students and to the instructor and thus may cause the student's grade to be reduced by a letter grade.

5. Conduct during examinations. All books, notes, scratch paper, etc. must be left outside the classroom or placed in the front of the room before the exam. Eyes should not wander to other test papers. Action will be taken against a student suspected of academic dishonesty, which may cause an F to be received in the course. Also see "Academic Integrity" below.

6. Class attendance. Students are expected to attend punctually all scheduled sessions and to complete the work assigned. Arriving to class late or leaving early counts as an absence. Attendance may be taken and excessive absences may affect the final grade and recommendations for scholarships, graduate school and employment.

7. Class policy prevents smoking, food, or drink in the classroom. Please observe this policy.

**Academic Integrity:**

Students have the responsibility to know and observe the requirements of the UNCC Code of Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submission of academic work, plagiarism, abuse of academic materials, and complicity in academic
dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor, and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type; and grades in this course therefore should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to F. Copies of the code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor. See: http://www.legal.uncc.edu/policies/ps-105.html

The Belk College Statement on Diversity

*The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.*

Statement on Disability Services

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office at Fretwell 230.