

**INTRODUCTION TO AUDITING**  
**Accounting 3350**  
**Fall 2017**

**I. Instructor:**

**Name: H. Paul Chapman**

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**Office Hours: Each Tuesday, 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***

**ALERT! This is a challenging course! The instructional format is primarily lecture with PowerPoint slides, supplemented by videos, guest presentations, group participation and perhaps other methods. While not required, attendance is highly suggested and will be monitored.**

**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 content will primarily focus on external auditing. The course will examine professional 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 introductory 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 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 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 that relate to the use of each type.
6. Have a good understanding of auditing objectives and audit procedures used to achieve those audit objectives.

### 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). Link below depending on which Section you are enrolled in:  
<http://connect.mheducation.com/class/p-chapman-section-001-fall-2017>  
<http://connect.mheducation.com/class/p-chapman-section-002-fall-2017>  
<http://connect.mheducation.com/class/p-chapman-section-003-fall-2017>
2. **Whittington and Pany. Principles of Auditing and other Assurance Services, 20th Edition.** Homewood, Illinois. New York: Irwin/McGraw Hill, 2012. ISBN: 978-0-07-772914-1 (Required Text)  
See [www.mhhe.com/whittington20e](http://www.mhhe.com/whittington20e)

## V. Determination of Grade:

Course activities will carry the following weights:

	<b>Points</b>	<b>Dates</b>
Examination #1	100	Sept 26
Examination #2	100	Oct 31
Homework	50	Var.
Special Projects	75	Var.
Quizzes	25	Var.
Final	<u>150</u>	Dec 12/14
	500	

The following grading scale will be used.

Grading Scale (% of total possible points)

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

## VI. Class Policies, Homework, etc.

For classroom assignments, scheduling, etc. use Canvas:

[Canvas.uncc.edu](http://Canvas.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, 1) LearnSmart module that is due before the lecture on the respective chapter, 2) Connect homework problems/questions.** It is your responsibility to pay close attention to the due 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.**

The homework grade will be determined as follows: The percentage of Connect and LearnSmart points earned compared to the total possible homework points times 50.

**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 prior to 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 function 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. Teams should not consult among other teams on project assignments. Collaboration will be considered a violation of the Academic Integrity Code.

**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 or more.

**5. Conduct during examinations.** All books, notes, scratch paper, etc. must be left outside the classroom or placed out of site 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 may count 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.