



## Self-Paced Degree Program

ACCT 425 WA – Auditing

### Web-Based Course Syllabus

---

#### INSTRUCTOR INFORMATION

**Instructor Name:** Ron Godwin

**UIU faculty email:** godwinr1@uii.edu

**Telephone Number:** Phone: 520-233-6717-after 7 PM MST is the best time.

**Availability:** It is best if you email me your questions first as it is easier and often quicker for me to get back to you via email versus via phone as I am able to provide detailed responses/examples and, you are able to specifically list out your questions and comments via email.

If you need to contact Upper Iowa University, please call the toll free number: (800)553-4150

---

#### COURSE DESCRIPTION

**Course Meeting Place:** uiuLearn

**Credits:** 3 semester credits

**Catalog Course Description:** An exploration of the concepts and procedures applicable to an audit of financial statements, with emphasis on procedures to substantiate amounts reported; along with the impact of internal control, quality of available evidence, and statistical sampling on the determination of appropriate procedures.

**Prerequisites:** Senior status and ACCT 322-Intermediate Financial Accounting II

---

#### COURSE OBJECTIVES

1. Describe the role of the auditor in the American Economy
2. Identify professional standards, professional ethics and the legal liability of auditors
3. Evaluate internal control and special internal issues that can arise in a computer environment.
4. Illustrate a basic understanding of a basic audit case.
5. Demonstrate an understanding of the auditor's report.
6. Demonstrate the ability to select audit procedures and collect auditing data.
7. Explore Auditing Procedures.

---

#### COURSE MATERIALS

As a student, it is solely your responsibility to make sure that you have access to all required course materials by the start of the term.

##### Ordering Textbooks

You may purchase your textbooks through MBS Direct: Toll free: (800) 325-3252. Please refer to this website for specific textbook information <http://bookstore.mbsdirect.net/uii.htm>

## Required Textbooks

Whittington, O. Ray, Pany, Kurt. (2016) *Principles of auditing & other assurance services* (20th ed.). New York, NY: McGraw-Hill Education. ISBN: 978-0-07-772914-1

## Required Resources

- Software: Microsoft Excel, Word, PowerPoint

---

## COURSE EXPECTATIONS

Refer to myUIU for your official enrollment term and enrollment period.

*Email:* You are required to use your official UIU issued email account.

*Computer and Internet:* You are responsible for ensuring that you have a reliable up-to-date computer, updated virus protection, and Internet connection to access the course materials and complete course activities. You need to make alternate arrangements in case of unexpected computer and Internet problems.

*Backup:* Remember to regularly back up course files to avoid data loss in the event of hardware failure or user error.

You have six months from the date of your enrollment to complete this course. You should begin work on the course immediately upon enrollment and start submitting lessons for grading and evaluation in a timely manner. If no course work has been submitted within the first two months, an administrative withdrawal will be processed.

---

## GRADES & FEEDBACK

Individual feedback is provided upon completion of the grading of the unit's assignments. Since there is no defined due date, other than the six month timeline for completion of the class, I will grade posted problems within five days. I provide feedback in the grade book area as well as on your graded work. I allow partial credit for answers providing the work is shown for the problem.

If you are stuck on a problem(s), I don't want you spending undue time on it and becoming frustrated. Forward me your work to date along with the question(s) on a problem(s). I will review your work and provide tips and guidance. My goal is for you to learn, and learning sometimes requires asking questions. It is helpful for me, if you include the chapter and problem number....).

---

## COURSE REQUIREMENTS AND GRADING CRITERIA

The course is completely developed in uiuLearn and consists of 8 units. All course materials will be available and all work should be completed in uiuLearn. Completion of a unit will release the subsequent unit. Even though you do not attend a regular classroom in the traditional sense and keep up with a set schedule of assignments, it is important to maintain a regular schedule, if possible, to complete all course work. It is too easy to set work aside and decide to do it later.

### Student Autobiography

Student Autobiography is the first graded assignment in Unit 1. Since we may never have the opportunity to meet face to face, I would like to know a little bit about you. Please provide the following information and tell me about yourself (i.e. - your educational aspirations, employment, family, hobbies). Submit this autobiography as a Microsoft Word document to the Bio Assignment Drop Box under Unit 1 in uiuLearn.

### Assignments

#### Question Requiring Analysis

There are short answer assignments, one for each unit, from the Questions Requiring Analysis (QRA) section at the end of the chapter. Each question response should be at least two paragraphs (a minimum of eight to ten complete sentences), length may vary based upon the analysis, and must be prepared in a word processing program (i.e. Microsoft Word, Microsoft Works). Submit your assignment to the Turnitin enabled Questions requiring Analysis Dropbox for that unit.

### **Chapter Assignments.**

There will also be multiple choice, and problems for each chapter in the Objective Questions (OQs) and Problems section in the green pages at the end of the chapter. These assignments will re-enforce and develop proper writing communication as well as critical thinking skills. Answers may include multiple choice requiring a brief explanation for your choice, matching, and other exercises chosen to assist in the understanding and learning of the course objectives.

### **Syllabus Introductory Quiz**

There is an Introductory Quiz in Unit 1. This quiz is based upon syllabus and general uLearn usage knowledge. The quiz is design to ensure students are aware of syllabus material as well as the workings of the Online Classroom as it pertains to the course.

### **Midterm**

The Midterm exam covers Chapters 1, 2, 3, 4, 5, and 6. The Midterm Assessment will be taken in the course site online. The Mid-term Exam will be in Unit 4. |

### **Final Assessment**

| There will be a Final Exam, in Unit 8, for the course covering Chapters 7, 8, 9, 10, 16, and 17. There is no project for this course other than the unit assignments. The final exam will be taken in the course site online. |

### **Use of Turnitin**

Turnitin is an educational tool for evaluating and improving your writing skills. It will find matching text and provide the percentage of similarity with other sources – websites, student papers, articles, journals, periodicals & books.

| Turnitin is used with all of the short answer assignments for each of the chapters. |

### **Grading Criteria**

The course letter grade will be based on the following grading criteria.

| The course letter grade is based on percentages. The Grading scale shown below is in effect. To reflect your scoring method, complete the point/percentage information using the appropriate column(s).

All Short Answer and any other written responses will be graded based upon content, spelling and grammar. |

Activity	Points
Student Autobiography	5
Syllabus Introductory Quiz	15
12 Question Requiring Analysis (25 points each)	300
14 Chapter Assignments - Includes Review Questions, Objective Questions, Problems at end of each chapter- 46 points possible per chapter)	552
Midterm Assessment	64
Final Assessment	64
<b>Total</b>	<b>1000</b>

### Grading Scale

This course uses +/- grades.

Letter Grade	Percent	Points
A	93-100%	930 - 1000
A-	90-92%	900 - 929
B+	87-89%	870 - 899
B	83-86%	830 - 869
B-	80-82%	800 - 829
C+	77-79%	770 - 799
C	73-76%	730 - 769
C-	70-72%	700 - 729
D+	67-69%	670 - 699
D	63-66%	630 - 669
D-	60-62%	600 - 629
F	0-59%	0 - 599

## COURSE SCHEDULE

Unit	Topics of Study	Activities	Assessments
Unit 1	<p>Topics: The Role of the Public Accountant in the American Economy</p> <p>Professional Standards</p>	<p>Review</p> <ul style="list-style-type: none"> <li>• Course Syllabus</li> <li>• About the Instructor</li> <li>• Unit 1 Introduction</li> </ul> <p>Readings:</p> <ul style="list-style-type: none"> <li>• Chapter 1 pages 1-34</li> <li>• Chapter 2 pages 35-67</li> </ul>	<p>Complete</p> <ul style="list-style-type: none"> <li>• Student's Autobiography</li> <li>• Syllabus Introductory Quiz</li> <li>• Question Requiring Analysis (QRA) 1-25 page 27</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ Objective Questions: OQs 1-29, 1-32, 1-34 starting on page 27</li> <li>○ Problem: 1-37 page 32</li> </ul> </li> <li>• QRA: 2-25 page 59</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 2-30, 2-33, 2-34, 2-35 starting on page 60</li> <li>○ Problem: 2-36 page 64</li> </ul> </li> </ul>
Unit 2	<p>Topics: Professional Ethics</p> <p>Legal Liability of CPAs</p>	<p>Readings:</p> <ul style="list-style-type: none"> <li>• Chapter 3 pages 68-112</li> <li>• Chapter 4 pages 113-142</li> </ul>	<ul style="list-style-type: none"> <li>• Short Answer:</li> <li>• QRA: 3-31 page 105</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 3-34, 3-35, 3-40 starting on page 105</li> <li>○ Problem: 3-44 pages 110-111</li> </ul> </li> <li>• QRA: 4-26 page 134</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 4-28, 4-31, 4-33 starting on page 139</li> <li>○ Problem: 4-38 page 140</li> </ul> </li> </ul>
Unit 3	<p>Topic: Audit Evidence</p>	<p>Reading:</p> <ul style="list-style-type: none"> <li>• Chapter 5 pages 143-188</li> </ul>	<ul style="list-style-type: none"> <li>• QRA: 5-35 page 105</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 5-43, 5-44, 5-45 starting on page 179</li> <li>○ Problem: 5-48 pages 182-183</li> </ul> </li> </ul>

Unit	Topics of Study	Activities	Assessments
Unit 4	Topic: Audit Planning, Understanding the Client, Assessing Risks, and Responding	Reading: <ul style="list-style-type: none"> <li>• Chapter 6 pages 189-247</li> <li>• Includes Appendices 6A, 6B, and 6C pages 236-247.  </li> </ul>	<ul style="list-style-type: none"> <li>• QRA: 6-24 page 228</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 6-38, 6-39, 6-43 starting on page 230</li> <li>○ Problem: 6-45 page 235</li> </ul> </li> <li>• Midterm Assessment (<i>In Course Complete and Post</i>)  </li> </ul>
Unit 5	Topic: Internal Control	Reading: <ul style="list-style-type: none"> <li>• Chapter 7 pages 249-300</li> <li>• Includes Appendix 7A pages 300-302.  </li> </ul>	<ul style="list-style-type: none"> <li>• QRA: 7-24 page 291</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 7-35, 7-37, 7-38, 7-39 starting on page 292</li> <li>○ Problem: 7-41 page 297  </li> </ul> </li> </ul>
Unit 6	Topics: Consideration of Internal Control in an Information Technology Environment  Audit Sampling	Readings: <ul style="list-style-type: none"> <li>• Chapter 8 pages 303-336</li> <li>• Chapter 9 pages 337-388</li> <li>• Includes Appendices 9A and 9B pages 377-383.  </li> </ul>	<ul style="list-style-type: none"> <li>• QRA: 8-22 page 330</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 8-29, 8-31, 8-32 starting on page 330</li> <li>○ Problem: 8-33 pages 333</li> </ul> </li> <li>• QRA: 9-29 page 367</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 9-37, 9-40 starting on page 368</li> <li>○ Problem: 9-45 page 373  </li> </ul> </li> </ul>
Unit 7	Topics: Cash and Financial Investments  Auditing Operations and Completing the Audit	Readings: <ul style="list-style-type: none"> <li>• Chapter 10 pages 389-438</li> <li>• Chapter 16 pages 630-670  </li> </ul>	<ul style="list-style-type: none"> <li>• QRA: 10-26 page 423-424</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 10-37, 10-39 starting on page 425</li> <li>○ Problems: 10-44, 10-47 starting on pages 433</li> </ul> </li> <li>• QRA: 16-27 page 659</li> <li>• Chapter Assignments <ul style="list-style-type: none"> <li>○ OQs: 16-36, 16-39, 16-40 starting on page 660</li> <li>○ Problem: 16-44 page 667  </li> </ul> </li> </ul>

Unit	Topics of Study	Activities	Assessments
Unit 8	Topic: Auditors' Report	Reading: <ul style="list-style-type: none"> <li>Chapter 17 pages 671-706</li> </ul>	<ul style="list-style-type: none"> <li>QRA: 17-24 page 693</li> <li>Chapter Assignments <ul style="list-style-type: none"> <li>OQs: 17-25, 17-27, 17-31 starting on page 693</li> <li>Problem: 17-35 page 702</li> </ul> </li> <li>Final Assessment (In Course Complete and Post)</li> </ul>

---

## LIBRARY RESOURCES

See the *Library Resources* section in uiuLearn..

---

## TECHNICAL SUPPORT

Contact the UIU IT helpdesk for assistance with your UIU email and myUIU access. You can call 563-425-5876, email [helpdesk@uiu.edu](mailto:helpdesk@uiu.edu) or visit [www.uiu.edu/helpcenter](http://www.uiu.edu/helpcenter).

You may contact uiuLearn 24X7 support for technical questions regarding your web-based course. Click “uiuLearn Tools” in the upper-right corner of your course and select “Help” in the drop down menu for more information.

---

## ACADEMIC ACCOMMODATIONS

It is the policy of Upper Iowa University to ensure equal access to educational and co-curricular activities to students with disabilities as mandated by the Americans with Disabilities Act Amendments Act (ADAAA) and Section 504 of the Rehabilitation Act of 1973. A student seeking accommodations should contact the Director of Disability Services (DDS) as early in the term as possible. In order to receive accommodations, students must disclose their disability to the DDS by completing a *Voluntary Disclosure Form*, as well as providing appropriate documentation. The *Voluntary Disclosure Form* is available in the DDS' office or online at [www.uiu.edu/disability](http://www.uiu.edu/disability) services. Students will be given a *Request for Accommodations Contract* during their initial appointment with the DDS. **This appointment will be in person for Fayette campus students and over the phone for Center, Online, and Self-Paced students.** It is the student's responsibility to provide the instructors with a copy of the *Request for Accommodations Contract*. (For Center or online students, these contracts are emailed out to instructors by the DDS for the student). Additionally, students should work cooperatively with their instructors throughout the term to make sure that appropriate accommodations are being made. You can contact the DDS at (563) 425-5949, [disabilityservices@uiu.edu](mailto:disabilityservices@uiu.edu), or stop by the office in the Student Center, Office of Student Development, Room 229.

---

## USE OF ENCYCLOPEDIA IN WRITING

Encyclopedias of any kind, including the very popular Wikipedia, can be useful to help gather background information and to point the way to more reliable sources. However, they are not considered appropriate sources for papers at the graduate or undergraduate level.

---

## WRITING PROFICIENCY

You are required to use the APA Manual, 6th ed., as a writing guide. All sources used in your papers must be cited where appropriate in the text of your work and in a reference list at the end of your work.

---

## CHEATING, ACADEMIC DISHONESTY AND PLAGIARISM

**Because cheating, academic dishonesty and plagiarism constitute a denial of the University's and the offender's own integrity, they will not be tolerated.**

**Cheating** includes, but is not limited to:

- The use of unauthorized books, notes or other sources in the giving or securing of help in an examination or other course assignments.
- The copying of other students' work or allowing others to copy your work. The submission of work that is not your own or allowing others to submit your work as theirs,
- The submission of the same work for two or more classes without the approval of any instructors involved.

**Academic dishonesty** includes, but is not limited to:

- Sharing academic materials knowing they will be used inappropriately,
- Accessing another person's work without permission,
- Providing false or incomplete information on an academic document,
- Changing student records without approval,
- Obtaining and using texts or other materials intended for instructor use only.

**Plagiarism** includes, but is not limited to:

- The presentation of another's published or unpublished work as one's own,
- Taking words or ideas of another and either copying them or paraphrasing them without proper citation of the source,
- Using charts, graphs, statistics or tables without proper citation.

**Detected cheating or plagiarism will result in consequences that may, at the professor's discretion, include course failure. In addition, an offender can be reported to the Faculty/Student Conduct Board for possible further disciplinary action.** [www.uiu.edu/policies](http://www.uiu.edu/policies)

---

## WITHDRAWAL (W)

Withdrawing from classes is an expensive decision and may change the amount of, or eligibility to receive, financial aid. Your academic advisor is available to discuss this decision with you. A grade of W (withdrawal) is recorded for any course from which a student withdraws.

---

## ADMINISTRATIVE WITHDRAWAL (AW)

A grade of AW (administrative withdrawal) is recorded for any course from which a student is administratively withdrawn. At least one complete assignment must be submitted within the first 60 days of the enrollment period or the student will be administratively withdrawn from the course.

---

## INCOMPLETE/EXTENSION

Students who are enrolled in self-paced courses will be allowed to request one four-month extension and receive an 'I' (incomplete grade) at the end of their original six month enrollment period if:

- A minimum of one assignment has been received for grading per guidelines **AND**
- All course units and exams are not completed and submitted **OR**
- A course withdrawal has not been initiated

Incomplete grade details:



- When the extension is granted and an incomplete grade is issued, the student will receive a four-month enrollment period to complete the course.
- Students do not have the option to withdraw from a course after the initial six-month enrollment period.
- An 'I' grade posted to the student's official record will be replaced with a final letter grade; however, the incomplete will remain on the official transcript as a notation.
- If the course is not completed by the end of the incomplete/extension period, the instructor will assign a final grade (A-F) based on work completed in relation to the total course requirements.
- After that point, credit may be earned only by reenrolling and repeating the course in its entirety.

Note: Students are not reported as enrolled during the incomplete/extension period and are not eligible for student loan deferment.

The fee for a self-paced extension is \$99 per course. To request an extension, the "Self-Paced Course Extension Request" form must be completed and returned to the Self-Paced department. The form can be found at <https://my.uiu.edu> (Academics Tab under Student Forms). The request for an extension and payment must be submitted no earlier than one month before the end of the course and no later than a week before the end of the course. Please see page 40 of the Academic Catalog for more information regarding the Incomplete/Extension guidelines. **If you do not request and pay for an extension, a final grade will be issued for the course based on coursework received by the original course end date.**

If you do not wish to use the extension option and will not be able to finish your Self-Paced class by the original six-month end date, you can submit a course withdrawal form before the course end date if you wish to withdraw from the course. The amount of the course refund is determined by the number of lessons submitted as compared to the total due. Please see page 38 of the Academic Catalog for more information on the refund policy.

---

## **COPYRIGHT PROTECTION**

In recognition of the Copyright Law of the United States (Title 17, United States Code), Upper Iowa University reminds both faculty members and learners that a willful infringement of the law may result in disciplinary action. The University library has available materials discussing the "fair use" concept, along with criteria and guidelines for reproduction and use of copyrighted materials.

---

This syllabus is tentative and subject to change.

**© 2015, Upper Iowa University**