



SYLLABUS

Course Title	Auditing
Course Number	ACC 427
Number of Credits	3
Course Dates	3/9/20 - 5/9/20
Instructor	Doug Johnson
Email Address	douglas.johnson@doane.edu
Office Hours/Availability	Email, calls from 10am to 10pm, and texts
Phone Number	402-202-3481
Textbook Information: (e.g. title, edition, publisher, ISBN)	Principles of Auditing, 20th edition, McGraw Hill, 978-0-07-772914-1
Additional Course Materials	none
Course Description	This accounting major capstone course focuses on Generally Accepted Auditing Standards (GAAS), the ethical and legal responsibilities of auditing, and auditing procedures and sampling techniques. In addition to focusing on current ethical issues in accounting/auditing, the course includes the study of working paper

	<p>techniques, preparation of audit reports, and evaluation of internal controls. Upon successful completion of this course, students will: 1) recognize the ethical and legal implications of various accounting/auditing situations in terms of the standards set by the accounting profession, 2) analyze, synthesize, and evaluate various accounting/auditing issues to form reasoned, logical solutions in light of the ethical and legal considerations, 3) analyze prepared financial statements in light of current Generally Accepted Auditing Standards, 4) be able to read and understand the precise accounting terminology used in the field of auditing, and 5) be able to communicate audit findings, both orally and in written form to interested stakeholders.</p>
Program Outcomes	Obtain a solid foundation in accounting and financial practices.
Course Learning Outcomes/Objectives	<p>Upon successful completion of this course, students will: 1) recognize the ethical and legal implications of various accounting/auditing situations in terms of the standards set by the accounting profession, 2) analyze, synthesize, and evaluate various accounting/auditing issues to form reasoned, logical solutions in light of the ethical and legal considerations, 3) analyze prepared financial statements in light of current Generally Accepted Auditing Standards, 4) be able to read and understand the precise accounting terminology used in the field of auditing and 5) be able to communicate audit findings, both orally and in written form to interested stakeholders.</p>
Technology Requirements	https://www.doane.edu/faq/minimum-computer-requirements

Course Schedule

Week or Module	Topic	Content	Assessments Matched to Learning Outcomes	Due Date & Time
Week 1	Auditor responsibility	Chapters 1-3	Assigned exercises	Next week
Week 2	Legal liability	Chapters 4-5	Assigned exercises	Next week
Week 3	Internal control	ChAPTERS 7-9	Assigned exercises	Next week
Week 4	Cash,accounts receivable,invent ory	Chapters 10-12	Assigned exercises	Next week
Week 5	Property, payables , debt	Chapters 14-15	Assigned exercises	Next week
Week 6	Operations, report	Chapters 17,18	Assigned exercises	Next week
Week 7	Additional assurances	Chapters 19,20	Assigned exercises	Next week
Week 8	Compliance	Chapter 21	Assigned exercises	This week

Grading Assessments

Type of Assessment	Points 100 points for 7 tests	Total possible points 700
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Grade Scale

A+ = 97-100% A = 94-96% A- = 90-93% B+ = 87-89% B = 84-86% B- = 80-83%
 C+ = 77-79% C = 74-76% C- = 70-73% D+ = 67-69% D = 64-66% D- = 60-63%
 F= 59% or below

Participation Policy	A student is expected to be prompt and regularly attend on-ground classes in their entirety. Participation in class discussions is an integral part of your grade.
Study Time	Typically, students could expect to spend approximately 8-12 hours a week preparing for and actively participating in this 8-week 3 credit hour course. This actual time for study varies depending on students' backgrounds.
Late Work	No late work will be accepted.
Submitting Assignments	All assignments will be submitted through Blackboard/Connect or will be turned in at the beginning of class time. The Instructor will give notice as to how each assignment will be turned in when the assignment is assigned.

Communication Policy including Assignment Feedback	<p>Assignments will be graded within 72 hours of the original due date. If an assignment grade is not what the Student was expecting, please inform the instructor within 48 hours of the posted grade, by email. Grades will not be changed after 48 hours.</p> <p>Tests will be graded within 1 week of the exam date. If students would like to talk about exam grades, they must inform the instructor within 24 hours of the posted grade, by email. Exam grades will not be changed after 24 hours.</p>
Academic Integrity Policy	<p>Doane University expects and requires all its students to act with honesty and integrity and respect the rights of others in carrying out all academic assignments. Academic dishonesty, the act of knowingly and willingly attempting or assisting others to gain academic success by dishonest means, is defined in four categories:</p> <ol style="list-style-type: none"> 1. Cheating - "Intentionally using or attempting to use unauthorized information or study aids in an academic exercise." 2. Fabrication - "Intentional and unauthorized falsification of invention or any information or citation in an academic exercise." 3. Facilitating Academic Dishonesty - "Intentionally or knowingly helping or attempting to help another to commit an act of dishonesty," and/or coercing others to do the same. 4. Plagiarism - "Intentionally or knowingly representing the words or ideas of another as one's own in any academic exercise," in both oral and written projects. <p><i>Gehring, D., Nuss, E.M., & Pavela, G. (1986). Issues and perspectives on academic integrity. Columbus, OH: National Association of Student Personnel Administrators</i></p> <p>For more information on the sanctions for academic dishonesty, please visit the website: https://catalog.doane.edu/content.php?catoid=16&navoid=1333</p>
Academic Support	<p>Please contact academicsupport@doane.edu https://www.doane.edu/graduate-and-adult/academic-support</p>

Disability Services	https://www.doane.edu/disability-services Doane University supports reasonable accommodations to allow participation by individuals with disabilities. Any request for accommodation must be initiated by the student as soon as possible. Each student receiving accommodations is responsible for his or her educational and personal needs while enrolled at Doane University.
Military Services	https://www.doane.edu/graduate-and-adult/military
Anti-Harassment Policy	http://catalog.doane.edu/content.php?catoid=5&navoid=452
Grade Appeal Process	http://catalog.doane.edu/content.php?catoid=5&navoid=238
Credit Hour Definition	Doane University follows the federal guideline defining a credit hour as one hour (50 minutes) of classroom or direct faculty instruction and a minimum of two hours of out-of-class student work each week for approximately fifteen weeks (one semester), or the equivalent amount of work over a different time period (e.g., an 8-week term). This definition applies to courses regardless of delivery format, and thus includes in-person, online, and hybrid courses (combination of in-person and online). It also applies to internship, laboratory, performance, practicum, research, student teaching, and studio courses, among other contexts.
Syllabus Changes	Circumstances may occur which require adjustments to the syllabus. Changes will be made public at the earliest possible time.