

## Course Information and Delivery

Section	Time	Place
002	Asynchronous	Online

### Instructor Information

Professor: Jared Eutsler, Ph.D., CPA, CMA, CFM, CFE

BLB 385J

[jared.eutsler@unt.edu](mailto:jared.eutsler@unt.edu)

940.565.3089

Office Hours: **W 3:30 p.m. – 5:30 p.m.; And by appointment**

### Course Description, Structure, and Objectives

Course Description: Introduction to auditing and the professional responsibilities of a career in any specialty of the accounting profession. Topics include the legal and ethical responsibilities of accountants; professional auditing standards; the acquisition, evaluation, and documentation of audit evidence; reports on the results of the engagement.

General Description of Subject: Auditing is a systematic process of obtaining and evaluating evidence about assertions made by another party. The primary objective of this course is for you to understand the process of auditing a company's financial statements and internal controls over financial reporting. This process results in audit opinions that convey reasonable assurance to investors, creditors, and other users regarding those financial statements and internal controls. This course will educate you about why we need audits, standards and laws applicable to auditors, the AICPA Code of Professional Conduct, procedures used to plan, perform, and document audits, and communicating audit findings to users. These issues are important to your career because many of our graduates either become auditors or work with auditors in some capacity.

Class Website: A class website will be maintained throughout the semester on [Canvas](https://unt.instructure.com/login/canvas) at <https://unt.instructure.com/login/canvas>. Class materials such as assignments, notes, etc. are available in Canvas. Grades posted on Canvas are unofficial.

Learning Objectives: When you complete this course, you should have:

1. An understanding of the codification system for PCAOB Auditing Standards and the AICPA Code of Professional Conduct, and the ability to research those standards
2. An understanding of the professional responsibilities of both auditors and CPAs in general
3. The ability to apply the audit risk model to the process of planning audit procedures
4. The ability to design and evaluate audit procedures to test specific financial statement assertions
5. The ability to conduct controls testing and substantive procedures using audit sampling
6. The ability to select the appropriate audit opinion for a given situation
7. The ability to identify fraud red flags

Methods of Instruction: Lecture; discussion of current events in auditing; application through cases.

Course Structure: This class is an online asynchronous class. See the course calendar for specific information. Overall, this class has three units (described below in course topics sections), with a test for each of the three units.

Course Category: Capstone. This course is a capstone under Social and Behavioral Science for the BBA in Accounting. See the UNT Core Curriculum for more information. As an integral part of the core curriculum, engaging in this course will allow the student to develop and demonstrate the core objectives of Critical Thinking, Communication, Empirical and Quantitative, and Social Responsibility.

Prerequisites: ACCT 3120 and ACCT 4100, both with a grade of C or better, and BLAW 3430. May not be taken more than twice at UNT.

Look Forward Provision: This course serves as a prerequisite for ACCT 5110, ACCT 5120, ACCT 5200, ACCT 5310, ACCT 5410, ACCT 5440, ACCT 5450, and ACCT 5480. It may also be a prerequisite for some non-accounting courses. Please discuss your course schedule with your advisor.

## Required/Recommended Materials

*Auditing & Assurance Services: A Systematic Approach*. Messier, Glover, and Prawitt. 12th ed. 2021. Online access for CONNECT is not required. However, students who enjoy McGraw Hill's learning platform may find that Smartbook problems provide a good study tool.

## Assessing Your Work

Point Distribution and Grading Scale:

Course Assessment- Point Distribution

Assessments	Points
Exam 1	100
Exam 2	100
Exam 3/Final Exam	100
Audit Industry Experts Project - AIEP	100
Audit Cases/Discussions	30
Syllabus Quiz/ Weekly Quizzes	28
Professionalism/Discussions	12
Research Participation or Alternative	25
TOTAL	500

### Course Assessment - Letter Grades

Course Grade	Points Required
A	≥ 90% of total points
B	80-89% of total points
C	70-79% of total points
D	60-69% of total points
F	< 60% of total points

All work on individual assessments must be yours alone, and all work team assessments must be that of your team alone. Read more on academic dishonesty in the policies section below.

I use mathematical rounding to determine grades at the hundredths decimal place. For example, a grade of  $447.7/500$  (89.54%) = B. Your grade is completely based on your performance in this course. Whatever grade you need to graduate, etc. is the result of your performance in prior classes and is irrelevant to the grading process in this course. When you take a class, you are responsible for all class requirements and your course standing.

Late assignments: Late assignments will receive a zero that cannot be made up in any way unless you provide adequate documentation from the Dean of Students.

## Course Requirements

Exams: There will be three exams, including the final exam. All course material is fair game for exam content. Exam 1 covers Unit 1. Exam 2 covers Unit 2. Exam 3 (Final Exam) covers Unit 3 and any previous chapter(s) for which the class as a whole did not perform well on Exams 1-2. Exams will be scheduled on one specific day during the week (Wednesdays) for which you can complete the exam, but each exam is timed and you will have a limit. Exams taken remotely will be completed with Respondus Monitor and Lockdown Browser. Calculators are not allowed for any exam. You may take a makeup exam under extraordinary circumstances, which I must approve prior to the exam you miss. To be eligible for a makeup exam, you must provide adequate documentation such as a doctor's excuse (consistent with the university's attendance policy; see below). For medical absences, I do not need to know the cause of the absence. Simply document you were under a doctor's care on the exam date, could not return to school until after the exam date, etc. If I approve a makeup exam, you can take the makeup exam during the designated non-negotiable makeup time. An unexcused absence on exam day or the makeup day will result in a zero grade that cannot be made up in any way.

Audit Industry Experts Project (AIEP; Individual): The AIEP project requires demonstration of the core objectives of critical thinking, communication skills, empirical and quantitative skills, and social responsibility. Throughout the semester you will become an expert in an industry of your choice. You will choose a company and perform the initial phases of an audit. You will get to know who they are, what they do, how they operate, what their key risks are, etc. By comparing this company to its competitors, you will develop expertise in this industry. This project will require you to directly apply auditing class concepts to companies in an industry. Please see the detailed case description for instructions on how to submit various case components and due dates.

Cases: We will complete approximately 5 cases throughout the semester (tentatively planned on the syllabus). Points will be allocated (~6 points/piece) between the cases at the professor's discretion; cases will be graded on effort, completeness, and correctness.

All cases will be submitted through Canvas. Planned cases may include, but are not limited to substantive testing of assertions, control testing, sampling, fraud at a local government (If you need love), audit opinions and fraud.

Weekly and Syllabus Quiz (28 points): The syllabus quiz will be open the first week of class to assess how well you understand course policies. There will also be one quiz (5 questions/15 minutes/ 2 points) for every module where we cover course material. These will be a mix of multiple choice questions and fill in the blanks. To earn credit for fill in the blanks, words must be spelled correctly.

Professionalism (12 points): This assessment is based on the following components:

- Participation: Material contribution to class discussion *throughout* the semester in class and/or on discussion boards in Canvas. Prepare to attend each class, complete readings, and be ready to ask and answer questions.
- Discussion Questions: There are three discussion questions in the class. These are worth 5 points apiece (with the exception of the intro post). You are expected to post an original post by Thursday of the Module and respond to at least 2 other peers (with a material contribution to the course conversation, indicating insights and critical thinking). Original posts are worth 3 points and responses to peers 2. Students are expected to be good citizens online and provide a supportive and professional environment.
- Not causing a distraction by using audio recorders, cell phones, laptops, etc. Active use of any electronic communication device is prohibited without explicit approval from me.
- Professionalism of emails and appointments. You do not need an appointment during office hours. If you make an appointment outside of office hours, you should either arrive on time or notify me in advance that you cannot attend on time.
- You are strongly encouraged to dress in professional attire (business casual) when guest speakers attend.
- Whistleblower program. Maintaining a professional image using technology is an important part of the professional workplace. Given that many students have identified social technology tools (such as Groupme) as a way that students have cheated in class, there is a whistleblower program in place in this class. If you witness anyone violating class terms as identified in the syllabus, or engaging in other unprofessional behavior, please send an email with evidence of such (including screenshots) and I will award the reporter professionalism points (the larger the assignment the more points) and deduct professionalism points from the violator or take other actions as identified in the syllabus. All reports will remain anonymous.

Research Participation or Alternative (25 points). As part of your learning experience in this course, you will be required to participate in research studies to gain experience with the research process and learn about methods and scaling techniques. Your participation in these research studies will make up 5% of your final class grade. Find more information in the course assignment on Canvas.

## How to Succeed in this Course

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. As a faculty member, I am committed to helping you be successful as a student. Here is how to succeed at UNT: Show up. Find support. Get advised. Be prepared. Get involved. Stay focused. To learn more about campus resources and information on how you can achieve success, go to [Succeed at UNTLinks to an external site.](#) A key to success is persistence.

The following are some specific applications of Succeed at UNT for this class:

- Before class: read the assigned readings.
- Print slides or download them to a laptop to assist in taking notes.
- Complete all assignments on time with diligent effort.
- Participate in class discussions to better understand the material or to provide relevant examples from your work experience. If you have a question, it is likely other students have a similar one. The more discussion we have, the better.
- Be a responsible teammate within your groups.
- Take advantage of technology resources (e.g., COB computer lab; laptop rentals).
- Ask me questions in class, by email, or during office hours.
- If you have read this far in the syllabus, please email me a picture of your dream vacation spot in the first two weeks of class and you will receive 2 bonus points.
- If you have doubts about expectations for an assignment, I encourage you to follow up with me before the assignment is submitted or the exam is taken. I want you to succeed, and I can help much more before your assessment is submitted.
- Connect with me through email and/or by attending office hours. During busy times, my inbox becomes rather full, so if you contact me and do not receive a

response within two business days, please send a follow up email. A gentle nudge is always appreciated.

## Disability Accommodations:

UNT makes reasonable academic accommodations for students with disabilities. Students seeking accommodation must first register with the Office of Disability Access (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding one's specific course needs. Students may request accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. For more information connect with the [Office of Disability AccessLinks to an external site.](#) to begin the registering process (<https://studentaffairs.unt.edu/office-disability-access>). The [UNT policy on the Americans with Disabilities ActLinks to an external site.](#) is available at <https://policy.unt.edu/policy/04-015>.

The class includes the use of PDF's, Power Points, and Excel Documents as are commonly used in the audit profession. Alternative assignments will be created for all related ODA approved accommodations that would be adversely impacted by the use of these file formats. Also, tests may include fill in the blank, short answer, essay, and multiple choice questions, and may be administered with Lockdown Browser and Respondus monitor. Any students requiring accessible accommodations with this type of testing should contact to make alternative testing arrangements.

## Supporting Your Success and Creating an Inclusive Learning Environment

Every student in this class should have the right to learn and engage within an environment of respect and courtesy from others. We will discuss our classroom's habits of engagement and I also encourage you to review UNT's student code of conduct so that we can all start with the same baseline civility understanding ([Code of Student ConductLinks to an external site.](#)) (<https://deanofstudents.unt.edu/conduct>)

## Class policies

Exam Retention: One year following the completion of the semester.

Grading Appeal Policy: You will have one week from the date that grades are returned to the class to appeal any assignment grades (Note: If an assignment is submitted late you might lose your right to appeal any grade). To appeal any part of the grading of any assignment, please prepare a formal memo including citations from the book or other reputable sources. Memos without sources will not be considered. Students are limited to one memo for each assignment; make sure the memo is comprehensive. If the

assignment is returned the last week of class, the final day to appeal any grade will be on the last day of class before the final.

**Electronic Recording:** Video or audio recording of any part of the class is prohibited (without approved accommodations by ODA). Violations will result in a 0 on the next exam.

**Turnitin:** Turnitin is an online tool available to faculty at UNT to help detect academic misconduct. Assignments may be submitted to Turnitin at the instructor's discretion.

**Academic Dishonesty:** This course has a zero tolerance policy for Academic dishonesty. Academic dishonesty includes cheating, plagiarism, forgery, fabrication, facilitating academic dishonesty, and sabotage. These actions are defined in the [UNT Student Academic Integrity Policy](http://policy-dev.unt.edu/policy/06-003)[Links to an external site.](#), available at <http://policy-dev.unt.edu/policy/06-003>. You can find additional information on academic integrity at [UNT Academic Integrity](#)[Links to an external site.](#). Possible penalties for academic dishonesty include a zero grade for the assessment on which the student(s) engaged in academic dishonesty, course grade reduction, and course failure. In general, the penalty for academic dishonesty will be greater than the point value of the assignment in which the student committed the academic integrity violation. The failure to return any part of an exam or scantron at any time you have these materials is an act of academic dishonesty that will at minimum result in a grade of zero for that exam. Academic dishonesty on team assignments may result in penalties for all team members. Any grade reduction based on academic dishonesty cannot be made up. Using websites intended to give you an unfair advantage in the class including groupme, coursehero, chegg, studymode, quizlet, and any chatbot or AI tool constitute cheating. Uploading any coursework to these sites will result in an automatic course failure.

**Attendance/Late Policy:** Any late assignment or exams must come with verification of university-approved absence from the dean of students ([deanofstudents@unt.edu](mailto:deanofstudents@unt.edu)). You will receive no credit for missed assignments due to unexcused absences. See above for the impact of absences on exam dates. You can find the [UNT policy on Student Attendance and Authorized Access](https://policy.unt.edu/policy/06-039)[Links to an external site.](#) at <https://policy.unt.edu/policy/06-039>.

## Course Schedule

The schedule details each day's primary topics, readings, guest speakers and assignments. As the instructor, I reserve the right to revise the Course Schedule, as needed. I will notify you if there are any revisions; however, it is your responsibility to monitor the course website and schedule to stay current. Please see the accompanying course calendar.

Students will be notified by Eagle Alert if there is a campus closing that will impact a class. As a result, the calendar is subject to change, according to the UNT's Emergency Notifications and Procedures Policy. UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills,



fires, or violence). In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

## Course Schedule

<b>Week Beginning</b>	<b>Module</b>	<b>Chapter</b>	<b>Assignments</b>
1/16	Module 1	Introduction/1	DQ, Intro MQ
1/21	Module 2	2	AIEP1, MQ
1/28	Module 3	3	MQ
2/4	Module 4	4	AIEP2, MQ
2/11	Module 5		Exam 1
2/18	Module 6	5	AIEP3, MQ
2/25	Module 7	6/7	MQ, Case 1
3/3	Module 8	8/9	MQ, Case 2
3/10	Spring Break		
3/17	Module 9	10/16	AIEP4, MQ
3/24	Module 10		Exam 2
3/31	Module 11	17	MQ, DQ
4/7	Module 12	18	MQ, Case 3
4/14	Module 13	19	MQ, Case 4
4/21	Module 14	20	MQ, AIEP Final
4/28	Module 15	4 (select)	Case 5 SONA Participation
5/5	Module 16		Exam

**MQ- Module Quiz**

**DQ- Discussion Question**

Cases 1-6 are described in more detail within the course modules on Canvas.

New modules begin Sundays at 12:00 am. Unless otherwise specified, all assignments are due for the module at Saturday at 11:59pm,