Information:
University of North Texas
ACCT 4400: Auditing – Professional Responsibilities (3 hours)
Fall 2026

Section	Time	Location
001	MW 5:30 p.m. - 6:50 p.m.	Matt 311

Professor and Office Hours:
Leah Conrad
Contact Information: leah.conrad@unt.edu
Preferred Communication: Email. I usually respond within one business day. Watch Canvas for announcements and emails sent from Canvas.
Office Hours: M/W: 4:00pm-4:30pm by appointment only. I do not have a physical office. Advanced notice is required so that I can reserve a room.

Required Textbook and Expectations – Connect is Required.
Auditing & Assurance Services: A Systematic Approach. 2026. Messier, Glover, Prawitt and Christensen.
- The textbook and the accompanying McGraw-Hill Connect are required. E-version of the book is fine.
- You are expected to use textbook tables and figures related to class discussion as study aids.
- You are expected to use the end-of-chapter problems to help you study for exams.

Minimum Technological Requirements:
- Computer/laptop – May be helpful for taking notes. All assignments are submitted electronically unless otherwise noted. Laptop check out available from UNT Libraries.
- Reliable internet; browser compatible with Canvas (Canvas grades are unofficial). Canvas Login
- Required software includes: Microsoft Office, Adobe Acrobat Reader, and Zoom.
    - You can find Acrobat Reader available free at Adobe's Website or via UNT Technologies
- Technology to communicate with teammates.

Contact the UNT IT Help Desk for help with Canvas or other technology issues.

Course Description and Prerequisites:
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. ***Prerequisites****:* ACCT 3120 and ACCT 4100, both with a grade of C or better, and BLAW 3430. ACCT 4400 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.

Delivery Mode and Methods of Instruction:
Face-to-face class. Lecture, discussion, and application through cases and other exercises.

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. We accomplish this objective by

introducing and applying auditing concepts, and learning about professionalism standards for the accounting profession as a whole.

Learning Objectives:

- Apply key elements of the AICPA Code of Professional Conduct.
- Identify professional responsibilities of both auditors and CPAs in general.
- Apply the audit risk model as an audit planning tool.
- Design and evaluate audit procedures to test specific financial statement assertions.
- Perform controls testing and substantive procedures.
- Select the appropriate audit opinion for a given situation.
- Identify fraud red flags.

Cases, Individual Work, and Audit Team Work:

We use cases and a semester-long project to develop and apply technical audit knowledge and critical thinking skills, and to improve your understanding of professional issues, ethical issues, and current issues in auditing. **All individual work must be your own without input from current or former students. All audit team work must be your team's own without input from current or former students outside your team**. All audit team work is completed in an **audit team of two students**. **You select your teammate, and must submit a list of names on your team by the date specified in the tentative schedule.** When students work in audit teams, it is expected that they **work together on all aspects of the task**, rather than breaking down the task and each person working on only part of the whole. If you do not join a team, I will assign you to one. **Be a good teammate.** I reserve the right to adjust team membership and disband teams. **I reserve the right to adjust individual team member grades up or down based on peer evaluation of teammates and other relevant information.** Depending on enrollment, one team might have three students. Each team member must be in the same section.

Course Topics:

Unit 1: Audit Fundamentals (chapters 1-2, 19-20)

- Introduction to Auditing
- The Auditing Environment and Auditing Standards
- Ethics, Professional Conduct, and Legal Liability

Unit 2: An Integrated Audit of Internal Controls and Financial Reporting (chapters 3-7, 10)

- Audit Planning & Materiality
- Risk Assessment
- Evidence and Documentation
- Auditing Internal Controls
- Auditing Revenue

Unit 3: Audit Sampling, Completing the Audit, and Fraud (chapters 8-9, 17-18)

- Audit Sampling
- Completing the Audit
- Audit Reports
- Fraud

Grading Policy and Withdrawals:

A ≥ 90%; B: 80%-89%; C: 70%-79%; D: 60%-69%; F < 60%; mathematical rounding used. For example, a grade of **447/500 = 89.40% = 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. The Accounting Department strictly enforces university policy

regarding **W grades**. It is your responsibility to be aware of and comply with all deadlines relating to withdrawals.

Course Requirements and Point Distribution:

Assessment (Individual Unless Noted)	Points Possible	Percentage of Course Grade	Deadline on the due date
Exam 1	100 points	20%	During Class
Exam 2	100 points	20%	During Class
Final Exam	100 points	20%	During Class
Canvas Quizzes	35 points	7%	11:59pm
Connect SmartBook (SB) Assignments	40 points	8%	3:00pm
Audit Industry Experts Project (AIEP) – Team	100 points	20%	11:59pm
Audit Cases – Team	25 points	5%	11:59pm
Total Points Possible	500 points	100%	

Exams (Individual):

There will be three exams, including the final exam. Exam 1 covers Unit 1. Exam 2 covers Unit 2. The Final Exam covers Unit 3 and any other chapter(s) for which the class as a whole did not perform well on Exams 1-2. Calculators are prohibited for Exams 1 and 2. For the Final Exam, I will provide calculators. All course material is fair game for exam content. You may take a **makeup exam for university-excused absences only**. To be eligible for a makeup exam, you must provide adequate documentation such as a doctor's excuse and contact me as soon as possible if you will miss the exam. For medical absences, I do not need to know the cause. 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 have two options**: (1) take the makeup exam during the **designated non-negotiable makeup time**; or (2) use the final exam to make up the points. An **unexcused absence** on exam day or the makeup day will result in a zero grade that cannot be made up in any way. Exams are due during class.

Exams in Sage Hall:

Unless otherwise notified, our exams will be taken online in Canvas at Sage Hall during the normal class time. **Sage Hall instructions:** We ask students to wait in the hall outside our office until they are called in. They must leave a photo ID on their desk, put all of their belongings in the storage spaces in each of the labs you'll be using and ensure that phones/smartwatches are not used for the entirety of their exam.

Canvas Quizzes:

- Syllabus Quiz – learn about the class and helpful resources, and get answers to common questions.
- Study Quizzes – help yourself by reinforcing class content before exams.

Connect SmartBook (SB) Assignments:

Completed through McGraw-Hill Connect. Complete a SB Assignment for most chapters to help you prepare for class discussion and help me identify challenging topics to emphasize in class. Instructions on how to access Connect are available in Canvas.

Audit Industry Experts Project (AIEP): Team Semester-Long Project

AIEP is **a team assignment to be completed in the same team as the Audit Team Cases below.** You will become an expert in an industry of your choice. You will choose an audit client company and perform the initial phases of an audit. You will understand who they are, what they do, how they operate, and their key risks. By comparing this company to its competitors, you will develop expertise in this industry. This project requires application of class concepts to your company and its industry. Please see the **detailed AIEP description file and related help video** on Canvas for detailed instructions, how AIEP links to class concepts, and how the AIEP deliverables are connected.

Audit Team Cases:

- **Confirmation:** Confirm cash balances using Excel.
- **Everyday Audit Excel Functions:** Perform audit procedures using Excel.

Late Submission of Assignments:
Assignments submitted late (individual or team) will **receive a zero** that cannot be made up without valid documentation of a university-excused absence. **Deadlines in the syllabus are always correct, even if there is a conflict with a deadline listed in Canvas.** UNT is committed to providing a reliable IT system to all users. However, in the event of an unexpected server outage or unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and contact the UNT IT Help Desk (helpdesk@unt.edu; 940.565.2324) and obtain a ticket number. The instructor and the UNT IT Help Desk will work with the student to resolve any issues at the earliest possible time.

Turnitin Submissions:
AIEP and the Team Cases are submitted via Canvas and will be screened by Turnitin. Turnitin is a web-based plagiarism detection service. Before submitting assignments to Turnitin, **remove your title page and other personal information**. Any AIEP and Team Case assignment that is not submitted to Turnitin will not be accepted and will not be graded. From our class Canvas, click the Assignments link on the left, then click the link for the assignment you are submitting. **One upload per team**.

Grade Review Policy:
You have 2 business days from the date a grade is returned to request review of any part of the submitted assignment. To do so, you must **email me a formal review request, explaining why you should not have lost points. You must cite reputable sources to support your explanation (no attachments). Review requests without sources will not be considered.** Students and teams are limited to one memo for each assignment. If an assignment is returned the week before finals week, you must request review no later than the day of the last regular class meeting. Do not mention your grade or the number of points lost in your memo. Simply refer to the issue that you lost points on and explain why you should not have lost points.

Attendance Policy:
Students are responsible for regular and punctual attendance, and participation in class. If you are absent, you should obtain missed notes from a classmate, and follow up with me if you have questions. If you do not submit an assignment due to an absence, contact me as soon as possible. **You will receive no credit or makeup opportunities for assignments and exams missed due to unexcused absences**. See the UNT Policy on Attendance and Authorized Absences.

Academic Integrity Policy:
Academic misconduct will not be tolerated, and will be dealt with in accordance to the UNT Student Academic Integrity Policy. According to this policy, academic misconduct occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. These actions are defined in this policy, with additional information at the UNT Academic Integrity Website. Academic misconduct in this class includes, but is not limited to: (1) Sharing exam content or failing to return any part of an exam/scantron; (2) Using the work of any current or former student, including from Chegg, Course Hero, GroupMe, etc.; (3) Quoting or paraphrasing external sources without proper citation; or (4) Using artificial intelligence (AI) except when permitted as described below. This list is not exhaustive. Academic misconduct on team assessments may result in penalties for all team members. Any grade reduction based on academic misconduct cannot be made up. The Appendix provides the G. Brint Ryan College of Business Syllabus Statement on Academic Integrity.

Using websites that give an unfair advantage in this class as part of assignment preparation, or uploading course materials to these sites, constitute academic misconduct. These sites include GroupMe, Course Hero, Chegg, and Quizlet. This list is not exhaustive. Using a chatbot to help complete any assignment constitutes academic misconduct. These actions will be dealt with according to the Academic Integrity Policy.

Use of Artificial Intelligence (AI), including Generative Artificial Intelligence (GenAI):
It is very important that accountants and auditors develop critical thinking skills. The use of GenAI can be helpful in some contexts, but do not align with our goal of improving your critical thinking skills. The use of AI, GenAI, and any other AI-assisted tool is prohibited in this class, except as permitted in the AIEP team assignment instructions. For details, see the AIEP Instructions Word document in Canvas. Any use of AI to assist in preparing AIEP deliverables must be disclosed and cited. Overreliance on AI may result in point deductions. Students may be asked to resubmit work or meet with the professor to demonstrate independent understanding. Students are responsible for the content of all their work, regardless of whether or not AI is used. Blaming a point deduction on AI will not result in grade changes.

ADA Policy:
UNT makes reasonable academic accommodation for students with disabilities. Students seeking reasonable 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 a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable 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. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information, refer to the Office of Disability Access and the UNT Policy on Disability Access. You may also contact ODA by phone at (940) 565-4323.

Class Recordings:
Any class recordings are the intellectual property of the university or instructor and are reserved for use only by students in this class for educational purposes**. Students may not post or otherwise share the recordings outside the class, or outside the Canvas Learning Management System, in any form.** Students are prohibited from video or audio recording any part of this class without an ODA approved accommodation. Failing to follow this restriction is a violation of the UNT Code of Student Conduct and **will result in a grade of zero on the next exam** and possibly other disciplinary actions.

Teaching Evaluations (SPOT):
I appreciate the feedback you provide through teaching evaluations. I will read all student comments and make changes to this course based on student feedback.

Emergency Notification and Procedures:
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. Please make certain your phone number is current at myUNT.

Emergency Evacuation Procedures for Business Leadership Building (BLB):

- **Severe Weather:** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the

lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, and the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.

- **Bomb Threat/Fire:** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

Transmission and Recording of Student Images in Electronically-Delivered Courses:
ACCT 4400 is a face-to-face class that does not include student presentations. If there is a change in delivery method for one/more class sessions, these sessions might be recorded. If this happens: (a) Student images and voices may occasionally appear on video and/or live in videoconferencing or streaming media, (b) Any lecture recordings will be available to you for study purposes and may also be reused in future course offerings, and (c) Please inform Professor Conrad if you do not wish to appear in class recordings.

My Tips for Course Success:

- Complete all assignments on time with diligent effort; do not engage in academic misconduct.
- Before class:
    - Read the chapter and define key terms.
    - Work suggested and other relevant textbook problems. Solutions are on Canvas.
- Think: understand the rationale behind class concepts.
- Participate in class discussion to better understand material and provide relevant examples from your work experience. This will help you learn and create a rich class discussion.
- Be a responsible teammate.
- Ask me questions in class, by email, or during office hours. Please note that I might not be able to address questions immediately before class due to preparing for class.
- If you are **unsure about expectations for an assignment** or course content related to exams, **contact me before you submit** the assignment or take the exam in time for me to respond.
    - Some assignments have **hints/additional instructions and/or help videos on Canvas**.

Tentative Class Schedule: ACCT 4400-001

Day	Date	Topics	Deliverables to Submit[1]	Class Meeting[2]
M	8/17	Ch 1: Introduction & Audit Process		Yes
W	8/19	Ch 2: Audit Environment & Standards	• 11:59pm: Syllabus Quiz • 11:59pm: Team Lists and AIEP Company	Yes
M	8/24	Ch 2: Audit Environment & Standards	• 3pm: SmartBook Chapter 1 • 3pm: SmartBook Chapter 2	Yes
W	8/26	Ch 19: Ethics & Professional Conduct	• 3pm: SmartBook Chapter 19 • 11:59pm: AIEP1	Yes
M	8/31	Ch 19: Ethics & Professional Conduct	•	Yes
W	9/2	AIEP 2 Workday	• 11:59pm: AIEP2	No
M	9/7	Labor Day – UNT Closed	•	N/A
W	9/9	Ch 20: Legal Liability	• 3PM: SmartBook Chapter 20	Yes
M	9/14	Exam 1 Review	• 11:59pm: Study Quiz 1	Yes
W	9/16	**Exam 1: Sage Hall 331, 5:30pm start**	• Due at 6:50pm: Exam 1	Yes
M	9/21	Ch 3: Planning, Tests, & Materiality	• 3pm: SmartBook Chapter 3	Yes
W	9/23	Ch 4: Risk Assessment	• 3pm: SmartBook Chapter 4	Yes
M	9/28	Ch 5: Evidence & Documentation	• 3pm: SmartBook Chapter 5	Yes
W	9/30	Ch 5: Evidence & Documentation	• 11:59pm: Study Quiz 2	Yes
M	10/5	Ch 6-7: Internal Controls Video	• 3pm: SmartBook Chapter 6	Yes
W	10/7	Ch 6-7: Internal Controls	• 3pm: SmartBook Chapter 7	Yes
M	10/12	Analytical Procedures	• 11:59pm: AIEP3	Yes
W	10/14	Ch 10: Auditing Revenue	• 3pm: SmartBook Chapter 10	Yes
M	10/19	Ch 10: Auditing Revenue	• 11:59pm: Confirmation Case	Yes
W	10/21	Exam 2 Review	11:59pm: Study Quiz 3	Yes
M	10/26	**Exam 2: Sage Hall 331, 5:30pm start**	• Due at 6:50pm: Exam 2	Yes
W	10/28	Ch 8: Audit Sampling	10am: SmartBook Chapter 8	Yes
M	11/2	Ch 9: Audit Sampling: PPS Video	• 11:59pm: AIEP4	Yes
W	11/4	Ch 9: Audit Sampling	• 3pm: SmartBook Chapter 9 • 11:59pm: Study Quiz 4	Yes
M	11/9	Ch 17: Completing the Audit	• 3pm: SmartBook Chapter 17	Yes
W	11/11	Ch 18 Audit Reports	• 3pm: SmartBook Chapter 18	Yes
M	11/16	Fraud		Yes
W	11/18	Excel for Auditing	• 11:59pm: Everyday Audit Excel Functions • 11:59pm: Teammate Peer Review	No
M	11/30	Fraud	• 11:59pm: Study Quiz 5	Yes
W	12/2	Final Exam Review		Yes
M	12/7	**Final Exam in Sage Hall 331 Different Time: 6pm -8pm**	• Due at **8:00pm**: Final Exam	Yes

[1] Any changes to deadlines will be announced via Canvas.
[2] Class meeting mode subject to change.

Appendix: G. Brint Ryan College of Business Syllabus Statement on Academic Honesty

The G. Brint Ryan College of Business takes academic honesty seriously. Ethics and integrity are important business values, essential to building trust and adhering to both professional and legal standards. Academic dishonesty destroys trust, damages the reputation and the value of the degree and is unacceptable.

According to UNT Policy 06.003, Student Academic Integrity, academic dishonesty occurs when students engage in behaviors including, but not limited to cheating, fabrication, facilitating academic dishonesty, forgery, plagiarism, and sabotage. A finding of academic dishonesty may result in a range of academic penalties or sanctions from admonition (a warning) to expulsion from the University.

Some of the most common examples of academic integrity violations include plagiarism or cheating, such as unauthorized assistance on examinations, homework, research papers or case analyses. Your work must be entirely your own. When working on assignments, you should not discuss your work with others unless approved by the course instructor. Group assignments should only be discussed with members assigned to your group, and all group members may be held accountable in some way for known academic integrity violations in a group assignment.

Another example of academic dishonesty relates to improper attribution. When preparing your assignments, you must cite all outside sources in the manner requested by your instructor. Copying or using material from any source prepared by or previously submitted by others, at UNT or other institutions, or downloaded from the Internet, is plagiarism. Unless directed otherwise in an assignment, large scale "cutting and pasting" from other sources, even if properly footnoted, is not appropriate. You should synthesize this material in your own words and provide a footnote.

Your instructor will specify what materials, if any, may be used on the tests and exams. Using materials other than those permitted, talking with other individuals during the exam, individuals exchanging information about an exam when one has taken the exam and the other has not, or copying or using material from another individual's exam is academic dishonesty and will result in a meeting to discuss academic integrity violations and potentially issue sanctions mentioned above, and may result in ineligibility for academic scholarships. The use of online assistance, such as sites commonly used for finding homework solutions, group chat, cell phones, smart watches, and similar tools during exams is not allowed for any reason unless specifically permitted. No portion of an exam may be copied or photographed without permission.

Students are expected to conduct themselves in a manner consistent with the University's status as an institution of higher education. A student is responsible for responding to a request to discuss suspected academic dishonesty when issued by an instructor or other University official. If a student fails to respond after a proper attempt at notification has been made, the University may take appropriate academic actions in the absence of the student's participation.