

**Sul Ross State University**  
**Department of Business Administration**  
**ACC 4333**  
**Auditing Principles**  
**6:00 – 8:50 W**  
**BAB 317**  
**Spring 2017**

**Course Instructor:** Mary Jane Saucedo, PhD, CPA  
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**Office Hours:** Tuesdays & Thursdays 7:30 – 9:30; Wednesdays 4:00 – 6:00  
**Other Times by Appointment**

**Course Description:**

Principles and problems of auditing financial records with emphasis on procedures; working papers; reports; and the duties and responsibilities of the junior and senior accountants in audits.  
Prerequisite: ACC 3331

**Required Course Materials:**

*Auditing & Assurance Services: A Systematic Approach* by MESSIER, 10th edition  
ISBN: 9781259292071

**Student Learning Outcomes:**

- SLO1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies.
  
- SLO 2 Communicate business information through written, oral and other delivery processes.
  
- SLO 3 Identify and discuss the impact of ethical and social responsibility issues in business.

**Course Learning Objectives – students will:**

- Demonstrate a college level understanding of appropriate auditing practices per GAAP
- Acquire the ability to conduct a basic audit of a small to medium sized business
- Understand and embrace the concept of operating at “arm’s length” when conducting an audit
- Describe the appropriate sequence of activities when conducting an audit
- Identify and describe the reports and working papers which accompany a fully articulated audit cycle
- Be well prepared for the auditing portion of the CPA examination

**Attendance:**

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

The class attendance policy on page 69 of the 2012-2014 catalog will be followed. A student will be dropped after they accumulate six absences. General guideline is nine absences for a MWF class, six absences for a MW or TR class and three absences for a night class. Absences from class for University sanctioned activities shall not be included in this count provided the student notifies the instructor in advance.

**Classroom Behavior:**

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

**Students misbehaving in class will be asked to write a ten page paper on why they cannot behave as an adult in class. This paper will become part of the Homework Grade and if not submitted will be assigned as an “F”. Also, disruptive students will be called to the front and asked to lead the class discussion and/or problems solving session.**

**Assignments:**

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read the syllabus and follow the timeline on assignments.

**Course Grading:**

Class Participation	10%
Homework	15%
Exams (3 exams at 25% each)	75%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

**Academic Honesty:**

Cheating or plagiarism includes the copying of all or part of another person's work and will not be tolerated. If you allow your work to be copied or make it available to another student for this purpose you are also cheating. All parties involved will receive an F on the assignment.

**Students with Disabilities:**

The University is committed to equal access in compliance with the Americans with Disabilities Act of 1990 (ADA) and section 504 of the Rehabilitation Act of 1973. Students seeking accessibility services or other accommodations are urged to contact Mary Schwartze, M. Ed., L.P.C., in Counseling and Accessibility Services, Ferguson Hall, Room 112. Mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas - Telephone: 432-837-8691. Email [mschwartze@sulross.edu](mailto:mschwartze@sulross.edu) .

**Course Schedule and Assignments:**

Please see attached page for course schedule and assignments.

**ACCT 4333**  
**Auditing Principles**  
**CHAPTER ASSIGNMENTS\***

Date	Chapter	Exercises
1/18/2016		Introduction
1/25/2017	1,2,3	Chapter 1: 25,26,27 Chapter 2: 24,25,26 Chapter 3: 26,27,28,29,30
2/1/2017	4,5	Chapter 4: 23,24,25,27,33 Chapter 5: 30,32,33,35,37,41
2/8/2017	6,7	Chapter 6: 25, 27,28,30,32,33 Chapter 7: 34,35,38,43,44,
2/15/2017	8,9	Chapter 8: 21,22,23,24,25,26,29 Chapter 9: 21,22,23
2/22/2017	10	Chapter 10: 24,25,26,28,29
3/1/2017	11	Chapter 11: 25,26,27,28,29,30
<b>3/7/2017</b> <b>3/8/2017</b>		<b>Mid-Term</b> <b>EXAM Chapters 1 - 11</b>
<b>3/15/2017</b>		<b>SPRING BREAK</b>
3/22/2017	12	Chapter 12: 25,26,27,28
3/29/2017	13	Chapter 13: 27,28,29,30,31,32,33
4/5/2017	14,15	Chapter 14: 23,25,26,27,28,29 Chapter 15: 21,22,23,24
<b>4/7/2017</b>		<b>Deadline to Withdraw with a "W" by 4 p.m. at Registrar's Office</b>

4/12/2017	16	Chapter 16: 24,25,26,27,28,29
4/19/2017	17,18	Chapter 17: 22,23,24,26,27,28 Chapter 18: 22,23,24,26,28
4/26/2017	19,20	Chapter 19: 27,28,30,31 Chapter 20: 26, 27,28,29,30
5/3/2017 5/4/2017	21	<b>Chapter 21: 30,31,33,34,36</b> <b>DEAD DAY</b>
<b>5/9/2017</b>		<b>FINAL EXAM Chapters 12 - 21 6:00 - 8:00 pm</b>
5/12/2017		Spring Commencement

**\*Assignments Subject to Change**