

Sul Ross State University
Department of Business Administration
ACC 4333
Auditing Principles
6:00 – 8:50 M
BAB 318
Spring 2019

Course Instructor: Santiago Castillo
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Office Hours:

Thursdays 5:00 -- 6:00
Also by Appointment

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:

Textbook: PRINCIPLES of AUDITING & OTHER ASSURANCE SERVICES with Access Code by Whittington & Pany.

ISBN: 978-1-259-29546-1

Department of Business Administration BBA Student Learning Outcomes:

SLO 1 Students will be able to analyze and solve business problems across major business functions, using fundamental business principles and strategies

SLO 2 Students will be able to communicate about contemporary business related topics.

SLO 3 Students will be able to comprehend the impact of ethical and social responsibility in business

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.

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	10%
Keystone Audit Case	20%
Exams (3 exams at 20% each)	60%
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. The Counseling Center has the responsibility to assist students with disabilities in gaining opportunities for full participation in programs, services and activities. Disability Services is currently located in Ferguson Hall Room 112. The telephone number is (432) 837-8203.

Course Schedule and Assignments:

ACCT 4333				
Auditing Principles				
CHAPTER ASSIGNMENTS*				
Date	Chapter	Exercises		
1/28/2019		Introduction		
2/4/2019	1	Chapter 1: 29,32,34,35,39		
	2	Chapter 2: 30,31,33,35,36		
	3	Chapter 3: 29,34,35,38,42,		
2/11/2019	4	Chapter 4: 24,25,26,27,28,31,32,33,41		
	5	Chapter 5: 43,44,46,47,48,50,51,53		
2/18/2019	6	Chapter 6: 38,39, Appendix 6C-1,2,3,4		
2/25/2019	7	Chapter 7: 35,38,39,40,44,45		
	8	Chapter 8: 27,29,30,31,32,33,34,35,37,38		
3/4/2019		EXAM I -- Chapters 1 - 8		
3/11/2019	9	Chapter 9: 36,37,40,41,43,44,45,52, 9A-14		
	10	Chapter 10: 26,35,37,39,40,41,45		
	11	Chapter 11: 35,36,37,47,Appendix 11A-1, 2,3, 11B-1,2,3		
3/18/2019		SPRING BREAK		
3/25/2019	12	Chapter 12: 22,29,30,31,34,35,41		
	13	Chapter 13: 22,32,34,37,38,39,		
4/1/2019	14	Chapter 14:28,33,34,37,40, Appendix 14A-1,2,3		
	15	Chapter 15: 32,33,34,37		
4/8/2019		EXAM II -- Chapters 9 - 15		
4/12/2019		Deadline to Withdraw with a "W" by 4 p.m. at Registrar's		
4/15/2019	16	Chapter 16: 36,37,41,49,		

	17	Chapter 17: 25,26,29,30,33		
4/22/2019	18	Chapter 18: 32,35		
	19	Chapter 19: 29,30,36		
4/29/2019	20	Chapter 20: 29,30,31,32,34		
	21	Chapter 21: 34,35,37,43,46,47		
5/6/2019		SUBMIT KEYSTONE COMPUTES & NETWORKS, INC. ILLUSTRATIVE AUDIT CASE		
5/10/2019		FINAL EXAM Chapters 16- 21 6:00 - 8:00 pm		
5/17/2019		Spring Commencement		
*Assignments Subject to Change				
APPENDIX PROBLEMS are the KEYSTONE COMPUTERS & NETWORKS, INC. AUDIT CASE				