

 <p>THE UNIVERSITY of NEW MEXICO</p>		 <p>UNM ANDERSON SCHOOL of MANAGEMENT</p>
<i>COURSE SYLLABUS</i>		
Mgt 443 – Auditing Section 002		
Fall 2014		
Class Information:	Tuesdays & Thursday, 2:00 am –3:15 pm, Section 002 ASM 1065	
Instructor:	Janice Moen	
E-Mail:	Use Learn E-Mail	
Phone & Text:	505-250-2231	
Fax:	505-277-7108	
Office:	ASM 2125	
Office Hours:	Tuesday & Thursday 1:00 pm to 1:45 pm and by appointment	

Texts & Required Supplies

Required Text:

1. Whittington & Pany, *Principles of Auditing and Other Assurance Services*, 19th edition
2. Gleim & Hillison, *Auditing & Systems*, 18th edition

Suggested Texts: Effective Writing: A Handbook for Accountants, Any Edition, May and May, Pearson Prentice Hall (available on Amazon.com and other sites selling books).

Course Objectives:

This course is designed to enable you to understand the underlying concepts, principles and rules that guide the auditors in the audit of an organization’s financial statements and prepare various audit reports. The objectives of the course are as follows (all of which apply existing GAAS requirements):

1. To develop your understanding of the decisions made and methods used by auditors when verifying management’s assertions in corporate financial statements.
2. To develop your understanding of an auditor’s professional standards, ethics and independence. The emphasis will be on real world cases/applications, as well as current events.
3. To develop and refine your understanding of internal control and the auditor’s role in documenting and testing controls.
4. To provide you with the opportunity to improve the skills necessary to succeed in today’s business environment. These include both written and verbal communication skills, as well as critical thinking and problem solving skills.

Course Requirements

Homework

Homework: You will have weekly homework assignments related to chapters discussed in class. Total homework will be worth 230 points (including papers-see below). A class schedule, which details the homework and due dates, is available on the home page of UNM Learn. You must work independently and your homework submission must be completely your own work.

All homework must be completed in and submitted through the assignment function in UNM Learn. For your Excel assignments, your full name must be included in the file name and be in this format “Homework #1_Students FULL Name”

- **No late homework** will be accepted.
- Answers to homework will be posted in UNM Learn after due date.
- If you are having any difficulty completing assignments:
 - **Post your questions in the UNM Learn posting site.**
 - **Visit me during office hours for extra assistance.**

Papers

You will be submitting two 2 to 3 page papers related to the topics covered in *Principles of Auditing and Other Assurance Services* Chapters 2 and 3 (Paper #1) and Chapter 17 (Paper #2).

CAPS Writing Tutors are available to help out any stage of the writing process, from drafting to final editing. Register for CAPS on the third floor of Zimmerman Library. Individual appointments can be made by calling CAPS at 277-7205. Please visit <http://caps.unm.edu/writing> for the most current info on hours and locations, as well as information on current workshops.

Attendance/Quizzes

It will be important to attend all class sessions and to understand the material covered in the lectures to be successful in this class. Please take advantage of class time to ask questions. Your questions and comments will help you be successful and will also help your fellow students' success.

Attendance for each class session is expected. **For each class period attended a short Quiz will be given sometime during the period. You will earn up to 2.5 points for each Quiz**, with a maximum of 70 points.

Exams

- Exams are in-class examinations.
- No notes or texts may be used during these exams.
- **Exams will only be administered during scheduled Exam times. Points from missed in-class exams will be transferred to the final exam.**

Grade Weighting

Homework/Papers	230
Quizzes	<u>70</u>
Total Homework & Attendance	300
Exam 1	100
Exam 2	150
Final	<u>150</u>
Total points	700

Grades are assigned as follows:

Grade	% of Total Points	Grade	% of Total Points
A+	>=97	C+	77-79
A	94-96	C	74-76
A-	90-93	C-	70-73
B+	87-89	D+	67-69
B	84-86	D	64-66
B-	80-83	D-	60-63

Instructor Announcements

I routinely check UNM Learn for postings or emails. You can anticipate a 24 hour response from me, Monday – Friday. I will try and respond to all weekend (Saturday – Sunday) emails and postings by noon on Monday.

All announcements/changes will be posted in UNM Learn as a pop-up announcement: It is the student's responsibility to check UNM Learn often (**3-4 times per week**) for **Instructor Announcements**.

Expectations of Students

- Students are expected to learn how to navigate in UNM Learn.
- Students are expected to use the UNM Learn Messaging to contact instructor for personal matters as opposed to emailing the instructor at their UNM email address (exception is when UNM Learn is down)
- Students are expected to keep the instructor informed of class related problems or problems that may prevent the student from full participation (send a message when you encounter problems so that the instructor knows you still have intentions of completing the course).
- Students are expected to address technical problems immediately and to have a backup computer and internet access.
- Students are expected to follow UNM's Respectful Campus Policy 2240 <http://www.unm.edu/~ubppm/ubppmanual/2240.htm>
- In following with the UNM Student Handbook, all students will show respect to their fellow students and instructor when interacting in this course. Flaming (personal insults or attacks) is considered a serious violation and will be dealt with promptly. Postings that do not reflect respect will be taken down immediately.

Computer Requirements

- There are some minimum hardware and software requirements to complete the course. Students will need access to Microsoft Word, EXCEL 2007 or higher, and PowerPoint for this course. Students may need to obtain [Adobe Acrobat Reader](#), which can be downloaded for free from the Internet. If you have a MAC, it is strongly recommended that you check out a computer from ASM 1001 to complete the Excel assignments.
- Excel will be required for the homework (**no exceptions**). If you do not have basic Excel skills, go to http://www.internet4classrooms.com/excel_worksheet_basics.htm. This site offers free tutorial support for Excel.
- Do not use laptops, phone or any other electronic equipment in a way that will distract the class.

UNM Learn

All students should check their browser by clicking the **Check Your Browser link on UNM Learn..** The Check Your Browser will check the following:

- Which Browser your computer is using to make sure you are using a valid version of the browser (Internet Explorer, Netscape, AOL, Mozilla, Firefox, or Google Chrome). I have found Google Chrome and Firefox work well with UNM Learn).

- Check to make sure your Cookies are enabled
- Check to make sure your Javascript is enabled
- Check to make sure Pop-ups is enabled
- Check which version of Java you are using. If you are not using a valid Java program, it will give you a link to download an updated Java program.

For additional information: see <https://learn.unm.edu> ..

For UNM Learn Technical Support: (505) 277-5757 (M-F 8am - 5pm) or learn@unm.edu

Course Policies:

Academic Integrity: Each student is expected to maintain the highest standards of honesty and integrity in academic and professional matters. Dishonesty is defined as a lack of truth, honesty or trustworthiness. Cheating is defined as influencing or leading by deceit. Deceit is defined as intending to mislead and commonly suggests a false appearance. A student will be considered to be dishonest if he or she is proven to have given answers to homework (not posting for help and receiving guidance) or exams/final (when given during the taking of an exam). For more information, see “Academic and Classroom Misconduct Process” in the [UNM Student Handbook](#). **Any student cheating on any homework, exams or the final will be subject to the University of New Mexico policies regarding cheating, as per the honor code, all cheating on homework, exams or the final will result in receiving an F for the course.** In addition, the University reserves the right to take disciplinary action, up to and including dismissal, against any student who is found guilty of academic dishonesty or otherwise fails to meet these standards.

Audits, Incompletes, Withdrawals, and Drops: Students cannot change their grade to audit status. **Incompletes** are only given under extreme circumstances (in the case of significant illness or family emergencies). If you are running into problems with the course, please contact the instructor as early as possible so you do not fall behind

Instructor Initiated Drops - The instructor may drop a student, if the student **misses any classes** during the first two (2) weeks of classes or **if a student fails or misses two homework assignments or an exam and does not contact the instructor within one week after the failed/ missed homework or exam**. Students who miss an exam and do not contact the instructor via UNM Learn email within one week after the exam will be dropped from the course.

This course falls under all UNM policies for the last day to drop courses, etc. Please see <http://www.unm.edu/studentinfo.html> or the [UNM Course Catalog](#) for information on UNM services and policies. Please see the [UNM academic calendar](#) for course dates, the last day to drop courses without penalty, and for financial disenrollment dates.

Access to Education: If you are a qualified person with disabilities who might need appropriate academic adjustments, please communicate with me as soon as possible so that we may make appropriate arrangements to meet your needs in a timely manner. Frequently, we will need to coordinate accommodating activities with other offices on campus. Course materials may be made available in alternative formats. See the Students with Disabilities section on the [UNM Student Handbook](#). For information on assistive technology available for student use and additional information on services available through Student Accessibility Services, see <http://www.unm.edu/~sss/>.

Collaboration: Collaborative work, such as studying or discussing course assignments and materials with other class members, is **highly encouraged** and can be facilitated by using the UNM Learn discussion board. I strongly encourage you to form study groups to **go over** your homework and exams once you have taken and submitted

them.

Copyright: All materials in this course fall under copyright laws and should not be downloaded, distributed, or used by students for any purposes outside of this course.

Privacy and UNM Learn Tracking Notice: UNM Learn or the course web site automatically records all students' activities, including, your first and last access to the course, the pages you have accessed, the number of discussion messages you have read and sent, discussion text, and posted discussion topics. This data is accessed by the instructor to evaluate class participation and to identify students having difficulty using UNM Learn features. In order for us to feel safe sharing our perspectives and experiences, there must always be a sense of respect, safety and trust. Any student found abusing this privilege may face academic disciplinary action.