



solution. The best way to learn accounting is to work problems yourself, not just read problems and the related solutions.

Quizzes and exams should be taken in the order shown in your course outline. Note that . If you have any questions as you complete the course, please email me.

## Course Description

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In-depth analysis of financial statement auditing topics with a focus on audit theory and professional standards. Topics include audit evidence, audit sampling, IT audits, special engagements, and the Sarbanes-Oxley Act of 2002. Will not satisfy elective course requirement in accounting degree program. Prerequisite: AC 463P (Offered on sufficient demand)

## Course Access and Enrollment Issues

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1. Once your application has been processed and you are officially admitted as a student at UNA and enrolled in this course, you will receive an email welcoming you to the course.
2. The University of North Alabama allows students two semesters to complete the requirements for a specific course, subject to the approval of the instructor. If you do not complete the course in the semester of your initial enrollment, you will receive a grade of "Incomplete" and will be able to complete the course in the following semester. If you do not complete the course by the end of the second semester of enrollment, then you automatically receive a failing grade for the course.
3. The content covered in this course is very similar to the content covered in the face-to-face accounting courses offered at UNA. If you plan to pursue the CPA license, we advise you to be familiar with the requirements for the state where you plan to sit for the CPA exam to ensure that the courses you complete are appropriate. These requirements can vary substantially across states (see [www.nasba.org](http://www.nasba.org) for a listing of State Boards of Accountancy websites).

## Course Assessments and Final Grade

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The following are the general policies for this class. Deviations may be necessary.

1. There will be four exams and eight quizzes.
2. All exams and quizzes will be given on-line and will focus on problem-solving skills. Students will be allowed 90 minutes for each exam and 30 minutes for each quiz.

3. All exams and quizzes will be open book and notes, but each student must complete the tests without assistance from other individuals.
4. DO NOT CHEAT ON EXAMS OR QUIZZES. Anyone who cheats will receive an F for the course.
5. Final grades are determined as follows:

	%	
Quizzes	30%	
Exams	70%	
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## Course Objectives

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- Students will identify appropriate audit procedures to address each of the four assertions when auditing inventory, securities and derivative instruments, fixed assets, current liabilities, long-term liabilities, stockholders' equity, and payroll.
- Students will understand various methods of audit sampling, including attributes sampling, variables sampling, and probability-proportional-to-size sampling.
- Students will understand various controls, procedures, and other considerations regarding IT audits.
- Students will identify responsibilities and appropriate reporting language for various types of special engagements.
- Students will know the primary sections of the Sarbanes-Oxley Act of 2002

## Textbook

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## Topics

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Audit Evidence—Specific Audit Areas, Audit Sampling, IT (Computer) Auditing, Other Types of Reports, Other Professional Services, Sarbanes-Oxley Act of 2002 and the PCAOB

## Grading Scale

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A	90 - 100%
B	80 - 89%
C	70 - 79%
D	60 - 69%
F	Less than 60%

## Extra Credit

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There are no opportunities for extra credit in thist

## Netiquette

When communicating in an online format (i.e., e-mail, chat, discussions, etc.) please adhere to the standard rules of netiquette. The following summary is taken from the

Students of the university academic community are expected to adhere to commonly accepted standards of academic honesty. Allegations of academic dishonesty can reflect poorly on the scholarly reputation of the University including students, faculty and graduates. d<sup>gradu</sup>

## Academic Honesty Policy - Addendum

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Professors may not be notified of potential academic misconduct until the semester has ended. In such instances, the student will be contacted by the faculty member. Violations of exam rules (such as those identified by Honorlock exam results) may result in a change in the final grade that was previously submitted to the Registrar's Office.

## Information Technology Acceptable Use Policy

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UNA Technology policies and Usage statements may be found on the [UNA Information Technology Services Policies/Usage Statements](#) page.

## Important Technical Support Contact Information

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### Login Issues

If you cannot log-in to Canvas or your UNA Portal account, please e-mail UNA Information Technology Services at \_\_\_\_\_ to request assistance. Be sure to include your full name, UNA email address, an alternative e-mail address (if applicable) and a phone number. Additional information for UNAPortal can be found at [Troubleshooting and FAQ](#).

### Canvas Issues

If you have questions about using Canvas, please visit the [Canvas Support for Students page](#). If Canvas misbehaves, please use the \_\_\_\_\_ (?) icon on the navigation menu in Canvas and click \_\_\_\_\_ to submit a technical support ticket to our Canvas support team.

## Disability Accommodations

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In accordance with the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973, the University offers reasonable accommodations to students with eligible documented learning, physical and/or psychological disabilities. Under Title II of the Americans with Disabilities Act (ADA) of 1990, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Amendment Act of 2008, a disability is defined as a physical or mental impairment that substantially limits one or more major life activities as compared to an average person in the population. It is the responsibility of the student to contact Disability Support Services to jør at

