



## **SYLLABUS FOR AUDITING**

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**Term: Fall 2015 (2015-1)**

**Course #: ACCT 4700**

**Instructor: George F. Grzesiowski MA/MBA/ABD/CPA  
Professor and Program Director for Accounting**

**Office Room #: 516**

**Phone #: 219-473-4283 (Office)**

**E-mail: [ggrzesiowski@ccsj.edu](mailto:ggrzesiowski@ccsj.edu)**

**Other Phone: Cell: 219-716-5002 (Best)**

**Office Hours:**

Monday	7:00 AM– 8:30 AM 3:15 PM – 4:15 PM
Tuesday	8:00AM – 12:00 PM
Wednesday.	7:00 AM – 8:30 AM 3:00 PM – 7:00 PM

**Or, by appointment**

**Course Time:**

Each on-line class begins on Wednesday and ends the following Tuesday at 11:59 PM. The course is A-synchronous. Students may log in at any time to post discussions, post assignments, or take exams. But all work assigned for each week must be posted by Tuesday 11:59 PM.

**Blackboard Log-in**

<http://www.ccsj.edu> Click on **BB (current students tab)** symbol then Click on **Log in (under Blackboard Resources)** or <http://class.ccsj.edu>

**Student Login Procedures:**

Username: first initial of first name + last name + last five digits of CCSJ ID Number (*not* social security number)

Password: CCSJ ID Number

Example: Username: hpotter50629

Password: 000050629

**Textbooks:**

Auditing and Assurance Services: An Integrated Approach. Arens ,Elder, & Beasley, 15th ed.). Pearson. ISBN 9780133125689

**Course Description:**

This course is a study of the principles, practices and procedures of auditing. Students are required to integrate and apply previous coursework.

**Learning Outcomes/ Competencies:**

Students in this course will:

1. Summarize the key requirements of the Sarbanes-Oxley Act.
2. Describe auditors' and managements' responsibilities and audit objectives.
3. Explain how analytical procedures are used as an audit tool.
4. Explain how materiality and risk affect an audit.
5. Illustrate effective internal controls.
6. Describe the auditor's responsibility for assessing fraud risk and detecting fraud.
7. Illustrate the effects of technology on internal controls in business.
8. Summarize the application of the audit process to the sales and collection cycle, the payroll and personnel cycle, as well as other cycles.
9. Apply ethical standards to issues in auditing

**Open Door Policy**

Since your learning is my primary concern, it is imperative that anything preventing you from learning be discussed. Please feel free to make an appointment with me or call me so that I can help you keep on track.

**Blackboard**

The course is online offered through blackboard platform. PowerPoint presentations and assignment solutions will be posted on blackboard. Grades will be posted on blackboard. Questions concerning assignments or course requirements can also be posted on this site.

**Assessment:**

Exams	440 points	44%
Discussions	120 points	12%
Assignments	<u>440 points</u>	<u>44%</u>
	1000 Total	100%

**%Grading Scale:**

A: 92-100      A-: 90-91      B+: 88-89      B: 82-87      B-: 80-81      C+: 78-79  
 C: 72-77      C-: 70-71      D+: 68-69      D: 62-67      D-: 60-61      F: 59 & below

**Points Scale**

A: 920-1000 A-: 900-919 B+: 880-899 B: 820-879 B-: 800-819 C+: 780-799  
 C: 720-779 C-: 700-719 D+: 680-699 D: 620-679 D-: 600-619 F: 599 and below

**Class Policy for Assignments:**

Assignments are to be submitted as a Word document by the due date using the "Assignment" feature in blackboard. Chapter assignments are listed in the Course Schedule and in **Assignments** in Blackboard. **Assignments can be submitted late with penalty (10% penalty for each week late).**

To post an assignment:

Click on the **Assignments** Button

Click on **Chapter 1 & 2**

Scroll down to the **Browse My Computer** box and click on the box

Attach your file

Scroll Down

Click on the **Submit** button

### **Discussions:**

For each Discussion students are required to post an initial answer addressing the topic (**new thread**) and post at least two interactions with others (**replies**). Well-thought-out postings that add something intellectually to the discussion are required for a good grade. Posting of the “I agree” or “Me too” variety are not acceptable for grading purposes, but often contribute to the “flow” of conversations. Humorous comments or personal notes can also stimulate conversation, but are not considered for discussion grading.

For this course, each discussion is worth 10 points. In each posting, your ideas should be well developed (at least a paragraph) and introduce new ideas with clear evidence of critical thinking (i.e. you apply current knowledge, analyze comments, synthesize the discussion points, and evaluate the ideas. ***Discussions must be posted on time and are not accepted late.***

To post an answer to an assigned discussion:

Click on **Discussions**.

Review the question and click on a Discussion (i.e. Week 1 Discussion)

Click on Create Thread

Enter a subject and type your answer to the topic box.

Scroll down and click on Submit

To post a reply:

Click on the Discussion Board

Click on a Discussion (i.e. Week 1 Discussion 1)

Click on a student’s post

Review the post and click on Reply

Enter your reply and click on Submit.

Note: Discussion are to be entered in the message box. Do not post as an attachment. Word can be used to prepare an answer and then use copy and paste to enter the answer in the message box.

### **Class Policy for Exams:**

Exams covering certain chapters will be available on blackboard and can be accessed through the Exams button. Exams are timed and you will have 1 hour and 30 minutes (90 minutes) to complete the exam. The test will save and automatically submit when time expires. If completed before time expires make sure you press the submit button. Be prepared as the exam can only be taken once.

### **Course Schedule**

<b><u>Week</u></b>	<b><u>Date</u></b>
1	8/26 to 9/1
2	9/2 to 9/8

### **Topic-Assignment**

Introduction to course

#### **Chapter 1**

Review questions 1-1, 1-8

Multiple choice Questions 1-14, 1-15

Discussion Questions & Problems 1-16

#### **Chapter 2**

Review Questions 2-2, 2-7

Multiple Choice 2-15, 2-16, 2-17

Discussion Questions & Problems 2-18, 2-19

3	9/9-9/15	<p><b>Chapter 3</b>  Review Questions 3-2, 3-7  Multiple Choice 3-23, 3-24, 3-25  Discussion Questions &amp; Problems 3-30</p> <p><b>Chapter 4</b>  Review Questions 4-3, 4-7  Multiple Choice 4-18, 19  Cases 4-27</p>
4	9/16-9/22	<p><b>Exam 1 Chapters 1, 2, 3, 4</b></p> <p><b>Chapter 5</b>  Review Questions 5-1, 5-10  Multiple Choice 5-16, 5-17  Discussion Questions &amp; Problems 5-22</p> <p><b>Chapter 6</b>  Review Questions 6-2, 6-19  Multiple Choice 6-20, 6-21, 6-22  Discussion Questions &amp; Problems 6-23</p>
5	9/23-9-29	<p><b>Chapter 7</b>  Review Questions 7-1, 7-8  Multiple Choice 7-25, 7-26  Discussion Questions &amp; Problems 7-38  Cases 7-38</p> <p><b>Chapter 8</b>  Review Questions 8-18  Multiple Choice 8-25, 8-26, 8-27  Discussion Questions &amp; Problems 8-30</p>
6	9/30-10/6	<p><b>Exam 2 Chapters 5, 6, 7, 8</b></p> <p><b>Chapter 9</b>  Review Questions 9-2, 9-8  Multiple Choice 9-23, 9-24, 9-25  Discussion Questions &amp; Problems 9-28</p> <p><b>Chapter 10</b>  Review Questions 10-15  Multiple Choice 10-30, 10-31, 10-32  Discussion Questions &amp; Problems 10-35</p>
7	10/7-10/13	<p><b>Chapter 11</b>  Review Questions 11-5  Multiple Choice 11-20, 11-21, 11-22  Discussion Questions &amp; Problems 11-28, 11-29</p> <p><b>Chapter 12</b>  Review Questions 12-10  Multiple Choice 12-17, 12-18  Discussion Questions &amp; Problems 12-19</p>
8	10/14-10/20	<p><b>Exam 3 Chapters 9, 10, 11, 12</b></p> <p><b>Chapter 13</b>  Review Questions 13-4, 13-21  Multiple Choice 13-22, 13-23</p>

		Discussion Questions & Problems 13-24
		<b>Chapter 14</b>
		Review Questions 14-2, 14-12
		Multiple Choice 14-21, 14-22, 14-23
		Discussion Questions & Problems 14-28
9	10/21-10/27	<b>Chapter 16</b>
		Review Questions 16-2, 16-4
		Multiple Choice 16-20, 16-21, 6-22
		Discussion Questions & Problems 16-25
		<b>Chapter 18</b>
		Review Questions 18-2
		Multiple Choice 18-18, 18-19, 20
		Discussion Questions & Problems 18-21
10	10/28 to 11/3	<b>Exam 4 Chapters 13, 14, 16, 18</b>
		<b>Chapter 19</b>
		Review Questions 19-2
		Multiple Choice 19-17, 9-18
		Discussion Questions & Problems 19-23, 19-26
		<b>Chapter 20</b>
		Review Questions 20-3
		Multiple Choice 20-17, 20-18
		Discussion Questions & Problems 20-20
11	11/4 to 11/10	<b>Chapter 21</b>
		Review Questions 21-10
		Multiple Choice 21-17, 21-18
		Discussion Questions & Problems 21-30
12	11/11 to 11/17	<b>Chapter 22</b>
		Review Questions 22-2, 22-19
		Multiple Choice 22-20, 22-21
		Discussion Questions & Problems 22-26
13	11/18 to 11/24	<b>Exam 5 Chapters 19, 20, 21, 22</b>
		<b>Chapter 23</b>
		Review Questions 23-4, 23-13
		Multiple Choice 23-18, 23-19
		Discussion Questions & Problems 23-20
14	11/25 to 12/1	<b>Chapter 24</b>
		Review Questions 24-10, 24-16
		Multiple Choice 24-21, 24-22, 24-23, 24-24
		Discussion Questions & Problems 4-28
15	12/2 to 12/8	<b>Final Exam 6 Chapters 23, 24</b>

## Policies and Procedures

### Statement of Plagiarism:

If an instructor or other Calumet College of St. Joseph personnel find that a student has plagiarized or been involved in another form of academic dishonesty, the instructor or other personnel may elect to bring the matter up for judicial review. The maximum penalty for any form of academic dishonesty is dismissal from the College. The procedures for judicial review are listed under the section of CCSJ handbook that addresses student grievances.

PLEASE NOTE: All papers can and may be submitted for checks on plagiarism from the Internet/Electronic sources/Databases.

### Citation Guidelines:

Calumet College of St. Joseph uses citation guidelines, generally MLA or APA format, to document sources quoted or paraphrased in student papers. Check the syllabus for each course to see what each instructor requires. The Library has reference copies of each manual; the Follett has copies for sale when required by the instructor. In addition, there are brief MLA and APA checklists in your spiral "Student Handbook and Planner" and on the Library website and literature rack. These texts show how to cite references from many sources, including electronic media, as well as how to space and indent the "Works Cited" and "References" pages respectively. EBSCO and ProQuest articles provide both formats for you to copy and paste. Proper documentation avoids plagiarism.

### Withdrawal from Classes Policy:

After the last day established for class changes has passed (see College calendar), students may withdraw from a course in which they are registered and wish to discontinue. A written request detailing the reason(s) for the withdrawal must be completed with the Office of Academic Advising and filed with the Registrar. The Office of Academic Advising must receive written request for withdrawal by the last day of classes prior to the final examination dates specified in the catalogue. Written requests should be submitted in person or, when an in-person visit is not possible, may be mailed to the Office of Academic Advising, emailed, or faxed to 219-473-4336. Students are to make note of the refund schedule when withdrawing from courses. If the request requires instructor approval per the College calendar, it must be forwarded to the faculty member, who makes the final determination to accept or deny the request.

If the request is honored by the faculty member, the student will receive notification of official withdrawal from the Registrar after meeting or speaking with a member from Academic Advising, Financial Aid and Athletics (if applicable). These departments will notify the student of academic, financial, and athletic eligibility effects of a possible withdrawal.

If the request is denied by the faculty member, the notification will indicate why the withdrawal is disallowed. Please note that if the request does not require instructor approval, the student must still meet or speak with a member from Academic Advising, Financial Aid and Athletics (if applicable) before the withdrawal will be processed.

An official withdrawal is recorded as a "W" grade on the student's transcript. Discontinuing a course without a written request for withdrawal automatically incurs an "FW" grade for the course (see Refund Schedule). Failure to Withdraw (FW) is indicated when the student does not complete withdrawal paperwork with the Office of Academic Advising nor does the student notify the instructor of their intent to withdraw due to an illness, accident, grievous personal loss, or other circumstances beyond the student's control. This grade is submitted by the instructor at the end of term.

## Resources

### **Student Success Center:**

The Student Success Center supports Calumet College of St. Joseph students through an interactive learning experience. Students work with faculty tutors to develop course competencies and study skills such as time management, test preparation, and note taking. In addition, students are provided with tutoring support to help pass courses, to improve grade point average, and to promote continuing education and career advancement. Tutors have a specific charge: to help students learn how to master specific subject matter and to develop effective learning skills. The Student Success Center is open to all students at Calumet College of St. Joseph at no charge and is available to support academic courses at the introductory and advanced levels. For assistance, please contact the Student Success Center at 219 473-4287 or stop by the Library.

### **Disability Services:**

Disability Services strives to meet the needs of all students by providing academic services in accordance with Americans Disability Act (ADA) guidelines. Students must meet with the Coordinator of Disability Services to complete an intake form in order to request an accommodation and/or an auxiliary aid (*e.g., additional time for tests, note taking assistance, special testing arrangements, etc.*). It is the student's responsibility to contact the Academic Support Programs Office to request an accommodation at least one month prior to enrollment for each academic term. Students who are requesting an accommodation and/or an auxiliary aid must submit documentation from a professional health care provider to verify eligibility under Section 504 of the Rehabilitation Act of 1973 and/or the Americans with Disabilities Act of 1990. The cost of obtaining the professional verification is the responsibility of the student.

If a student believes that he or she needs a "reasonable accommodation" of some kind because of a physical, psychological, or mental condition, he or she should contact Disabilities Services. The Coordinator will secure documentation pertinent to the disability and work with faculty and staff, if necessary, to address the matter. All questions and inquiries pertaining to disability services should be directed to the Disability Services Coordinator at 219-473-4349.

### **CCSJ Alert:**

Calumet College of St. Joseph utilizes an emergency communications system that transmits messages via text, email, and voice platforms. In the event of an emergency, of weather related closings, or of other incidents, those students who are registered for the system shall receive incident specific message(s) notifying them of the situation. Please sign-up for this important service at any time on the College's website. Alternatively, you can register at the time you register for classes. This service requires each user to register once per academic year. Therefore, at the beginning of each academic year, please remember to re-register for the system. This can be done at: <http://www.ccsj.edu/alerts/index.html>.

## **School Closing Information:**

### **Internet:**

<http://www.ccsj.edu>

<http://www.EmergencyClosings.com>  
Facility: Calumet College of St. Joseph  
Phone: 219.473.4770

### **Radio:**

WAKE – 1500 AM  
WGN - 720 AM  
WIJE – 105.5 FM  
WLS – 890 AM  
WZVN – 107.1 FM  
WBBM NEWS RADIO 78

### **TV Channels:**

2, 5, 7, 9, 32