

ACC 470/670
Auditing and Assurance Services
Fall 2016

Sec. 1001 (M, W 10:00 to 11:15 am)

Course Pre-requisites: ACC 409

Required Texts

- *Auditing & Assurance Services: A Systematic Approach. 10th Edition.* (Messier, Glover, and Prawitt; McGraw Hill.)
- *Interactive Auditing Cases* (Bleazard, Stephens, Smith; MyEducator.com)
 - Link to purchase the on-line text: http://www.myeducator.com/s/1EDA_EZ5001/

Recommended Text

- *Wall Street Journal Subscription* ([http:// wsj.com/studentoffer](http://wsj.com/studentoffer))

Course Objectives

The following are the course objectives for this class:

- Develop an understanding of the role and importance of auditing and assurance services
- Gain an understanding of principles associated with audits of financial statement and systems of internal controls
- Gain an understanding of effective application of auditing principles
- Gain an understanding of management assertions and appropriate audit procedures to provide assurance related to those assertions
- Become familiar with current events related to auditing
- Gain an understanding of the importance of considering fraud throughout a financial statement audit engagement
- Understand how technology improves auditing efficiency and effectiveness
- Identify ethical issues pertinent to an auditing environment
- Improve professional communication skills

Assignments and Grading

Exams (3 @ 120, 120, 150 pts.)	390 points
Reading Quizzes (10 @ 5 pts. each)	50 points
BSS Case Assignments	95 points
ACL Case Assignment	30 points
Confirmation.com Case Assignment	30 points
TOTAL	595 points

Grading Scale: 93-100% = A; 90-92% = A-; 87-89% = B+; 83-86% = B; 80-82% = B-; 77-79% = C+; 73-76% = C; 70-72% = C-; 67-69% = D+; 66-60% = D; <60% = F.

Examinations & Quizzes

There will be three examinations during the semester. No make-up examinations will be offered. If you are unable to take a regularly scheduled examination, you must make arrangements with the instructor prior to the scheduled examination. – There will be a number of on-line reading comprehension quizzes throughout the semester. Your best 10 quizzes will count towards your grade. Make-up quizzes will not be permitted for any reason.

Individual Assignments

We will discuss and review a number of case studies during the semester. Although some in-class case discussions will not be graded, you will be assigned six individual case assignments for a grade. Instructions for each assignment will vary and will be included on WebCampus. Because analytical thinking and professional communication skills are critical to a career in auditing, your assignments will be graded based on both content and professional communication skills (i.e., writing, presentation).

Required Readings

Being prepared (reading and completing the assignments prior to class) is important not only for this class, but also for your professional development. We will incorporate current business events as often as possible in our class discussions. As such, it is important that you routinely read popular business publications (i.e., Wall Street Journal) in addition to the assigned readings and that you come prepared to contribute to our class discussions. Current events and other assigned articles will be covered on the exams.

Guest Presenters

We will have the opportunity to hear from several guest presenters during the semester. These presenters are respected professionals in the Las Vegas area and volunteer their time to come and speak to the class. Please attend their presentations, listen attentively, and ask appropriate questions. Content from their presentations may be covered on the exams.

WebCampus

I will use WebCampus to make course-related announcements and to provide helpful information and updates during the semester. Each student should become acquainted with the WebCampus site and check the site often for information and announcements about the course.

ACC 670 Project

Students enrolled for graduate credit (ACC 670) will have the additional requirement of completing a written assignment. The written assignment will be evaluated on a pass/fail basis and is required to complete the course. The assignment will be posted on WebCampus during the latter half of the semester.

General Statements

Academic Misconduct: Academic integrity is a legitimate concern for every member of the campus community; all share in upholding the fundamental values of honesty, trust, respect, fairness, responsibility and professionalism. By choosing to join the UNLV community, students accept the expectations of the Student Academic Misconduct Policy and are encouraged when faced with choices to always take the ethical path. Students enrolling in UNLV assume the obligation to conduct themselves in a manner compatible with UNLV's function as an educational institution. An example of academic misconduct is plagiarism. Plagiarism is using the words or ideas of another, from the Internet or any source, without proper citation of the sources. See the Student Academic Misconduct Policy (approved December 9, 2005) located at: <https://www.unlv.edu/studentconduct/student-conduct>.

Copyright: The University requires all members of the University Community to familiarize themselves with and to follow copyright and fair use requirements. You are individually and solely responsible for violations of copyright and fair use laws. The university will neither protect nor defend you nor assume any responsibility for employee or student violations of fair use laws. Violations of copyright laws could subject you to federal and state civil penalties and criminal liability, as well as disciplinary action under University policies. Additional information can be found at: <http://www.unlv.edu/provost/copyright>.

Disability Resource Center (DRC): The UNLV Disability Resource Center (SSC-A 143, <http://drc.unlv.edu/>, 702-895-0866) provides resources for students with disabilities. If you feel that you have a disability, please make an appointment with a Disabilities Specialist at the DRC to discuss what options may be available to you. If you are registered with the UNLV Disability Resource Center, bring your Academic Accommodation Plan from the DRC to the instructor during office hours so that you may work together to develop strategies for implementing the accommodations to meet both your needs and the requirements of the course. Any information you provide is private and will be treated as such. To maintain the confidentiality of your request, please do not approach the instructor in front of others to discuss your accommodation needs.

Religious Holidays Policy: Any student missing class quizzes, examinations, or any other class or lab work because of observance of religious holidays shall be given an opportunity during that semester to make up missed work. The make-up will apply to the religious holiday absence only. It shall be the responsibility of the student to notify the instructor within the first 14 calendar days of the course for fall and spring courses (excepting modular courses), or within the first 7 calendar days of the course for summer and modular courses, of his or her intention to participate in religious holidays which do not fall on state holidays or periods of class recess. For additional information, please visit:
<http://catalog.unlv.edu/content.php?catoid=6&navoid=531>.

Transparency in Learning and Teaching: The University encourages application of the transparency method of constructing assignments for student success. Please see these two links for further information:
<https://www.unlv.edu/provost/teachingandlearning>
<https://www.unlv.edu/provost/transparency>

Incomplete Grades: The grade of I—Incomplete—can be granted when a student has satisfactorily completed three-fourths of course work for that semester/session but for reason(s) beyond the student's control, and acceptable to the instructor, cannot complete the last part of the course, and the instructor believes that the student can finish the course without repeating it. The incomplete work must be made up before the end of the following regular semester for undergraduate courses. Graduate students receiving "I" grades in 500-, 600-, or 700-level courses have up to one calendar year to complete the work, at the discretion of the instructor. If course requirements are not completed within the time indicated, a grade of F will be recorded and the GPA will be adjusted accordingly. Students who are fulfilling an Incomplete do not register for the course but make individual arrangements with the instructor who assigned the I grade.

Tutoring and Coaching: The Academic Success Center (ASC) provides tutoring, academic success coaching and other academic assistance for all UNLV undergraduate students. For information regarding tutoring subjects, tutoring times, and other ASC programs and services, visit <http://www.unlv.edu/asc> or call 702-895-3177. The ASC building is located across from the Student Services Complex (SSC). Academic success coaching is located on the second floor of the SSC (ASC Coaching Spot). Drop-in tutoring is located on the second floor of the Lied Library and College of Engineering TEB second floor.

UNLV Writing Center: One-on-one or small group assistance with writing is available free of charge to UNLV students at the Writing Center, located in CDC-3-301. Although walk-in consultations are sometimes available, students with appointments will receive priority assistance. Appointments may be made in person or by calling 702-895-3908. The student's Rebel ID Card, a copy of the assignment (if possible), and two copies of any writing to be reviewed are requested for the consultation. More information can be found at: <http://writingcenter.unlv.edu/>.

Rebelmail: By policy, faculty and staff should e-mail students' Rebelmail accounts only. Rebelmail is UNLV's official e-mail system for students. It is one of the primary ways students receive official university communication such as information about deadlines, major campus events, and announcements. All UNLV students receive a Rebelmail account after they have been admitted to the university. Students' e-mail prefixes are listed on class rosters. The suffix is always @unlv.nevada.edu. Emailing within WebCampus is acceptable.

Final Examinations: The University requires that final exams given at the end of a course occur at the time and on the day specified in the final exam schedule. See the schedule at:
<http://www.unlv.edu/registrar/calendars>.