



Course Syllabus

Course #: ACC 2600

Course Name: Auditing

Division: Business Technologies

Class Days:

Class Time:

Location: Classroom:

Laboratory:

Credit Hours: 3

Contact Hours: 3

Lab Hours: 0

Lecture Hours: 3

Instructor:

Office Location:

Phone:

Email Address:

Office Hours:

Division Office/Location: B 104

Division Fax: 419-334-9414

Full-time Contact Person:

Phone(s):

Course Description:

This course presents concepts and principles of the auditing profession, audit objectives, and audit procedures. Topics covered include: audit objectives; evidence; materiality; internal controls; audit plans; audit procedures for balance sheet and income statement accounts; and audit reports. (Spring)

Prerequisite(s): ACC 1200

Corequisite(s):

Entry Level Skills and Knowledge:

Required Texts, Supplies and Equipment:

AUDITING, FIFTH EDITION by Rittenberg
Published by Thomson/Southwestern.

Grading:

The final grade will be calculated as follows:

Eight quizzes (every two chapters)	50%	
Cases/Research Assignments/Presentations	20%	
Case	20%	
Class Participation and Contributions		10%
TOTAL	100%	

The grading scale used is:

- A = 90-100%
- B = 80—89%
- C = 70—79%
- D = 60—69%
- F = Below 60%

Learning Outcomes:

General Education

Technical

1. Learn how to examine accounting evidence.
2. Place emphasis on the attestation function.
3. Understand the differences among audit opinions.
4. Successful completion of case studies, research, and presentations.

Assessment of Student Learning:

Assessment Project and Measurement in course (if any):

Plan of Work:

Session	Date	Activities
1		Chapter 1
2		Chapter 2
3		Chapter 3
4		Chapter 4
5		Chapter 5
6		Chapter 6
7		Chapter 7
8		Chapter 8
9		Chapter 9
10		Chapter 10
11		Chapter 11
12		Chapter 12
13		Chapter 13
14		Chapter 14
15		Chapter 15
16		Chapter 16

Course Requirements:

Auditing is different from other accounting courses because it emphasizes theory and case study more than journal entries and problem solving. Time will be spent during each class discussing textbook material, answering questions that reinforce that material, and analyzing cases.

Class attendance is very important because of the amount of information covered, and some topics will build on information learned in a previous class. If you miss a class, contact the instructor or another student for information on material covered and cases assigned.

Plan to take quizzes as they are scheduled. Make prior arrangements with the instructor if you know that you will have to miss a quiz. If you miss a quiz, one will be left for you at the testing center. Graded quizzes will be returned at the next class.

Please complete assignments by their due dates. Graded assignments will be returned and reviewed during the following class. Assignments will be accepted up to one class late and will be penalized 10% for being late. Assignments past one class late will not be graded. If you cannot be in class when an assignment is due, you may mail, fax, or e-mail it to the instructor or leave it at the instructor's office.

Policies

Course Withdrawing: If for any reason you need to withdraw from this course, be certain that you do so according to College procedure. It is your responsibility to know and follow this procedure. If you simply stop coming to class, without officially withdrawing from the course, your grade is an automatic “F.” Please follow official College procedure for withdrawing from this or any course.

College Academic Policies are located in the College Catalog. A copy of the current catalog may be picked up in any of the division offices or admissions. The list of college policies is also available online at <https://www.terra.edu/register/Collegecat/policies.asp>.

Support Services: The College offers a number of support services to assist in your success in this course and all courses. Among these services are the Writing & Math Center in B105, the Office of Learning Support Services, which coordinates the campus disability services and tutoring programs, the computer labs, and the computers in the atriums.

Any student who feels he/she may need an accommodation based on the documentation of a disability should contact the Office of Learning Support Services privately to discuss his/her specific issues. Please contact the OLSS at (419) 334-8400 X 208 or visit 100 Roy Klay Hall (Building A) to coordinate reasonable accommodations.

If you have a documented disability and are receiving academic accommodations through the Office of Learning Support Services, please schedule a meeting with your instructor in a timely manner so that we may discuss how these services will be arranged.

Tutoring services are available to students beginning the second week of every quarter. Students requesting tutoring services should obtain a tutor request form from the OLSS in 100 Roy Klay Hall (Building A) or online at the Terra website. Please note that instructor verification and acceptance of the Student Learner Agreement is necessary for all tutoring requests. All requests should be submitted to 100 Roy Klay Hall (Building A).