



UNC  
**GREENSBORO**  
Bryan School of  
Business and Economics

## ACC 631 - Advanced Auditing (3.0 Credit Hours, Online) Course Syllabus Spring 2022

This class is online, asynchronous with no required meeting times.

**Instructor:** Amanda Cromartie, CPA

**Office:** Bryan 342

**\*Email:** [acromatie@uncg.edu](mailto:acromatie@uncg.edu)

**Phone:** 336-256-0127

**Office hours:** 11am-noon on Thursdays (Zoom) or by appointment

\*Email is the best way to reach me. Emails will be returned within 24 hours during the business week. I will return email on weekends as available.

**Text:** Auditing: A Practical Approach with Data Analytics, 2E, Johnson and Wiley, 2022, with access to WileyPlus.

You will have the option to purchase the WileyPlus access code through Canvas that will include access to the eText. You will also have the option to purchase a loose leaf copy of the textbook if desired.

Canvas website: <https://uncg.instructure.com/>

### Technology Requirements:

- Robust internet connection
- Computer (Windows PC preferred)
- Chrome browser (latest version)
- Tableau Desktop (free) - <https://www.tableau.com/academic/students>
- MindBridge AI Auditor (free) – instructions will be posted in Canvas
- Alteryx (free) - <https://www.alteryx.com/sparked/students>

### COURSE DESCRIPTION and OBJECTIVES:

The course design is based largely on topics and skills included in the [AICPA CPA Exam Blueprints](#), [CPA Evolution](#) model curriculum, the [AICPA Pre-certification Core Competency Framework](#), and the [AICPA Competency Framework for Assurance Services](#). As well, the course is designed to simulate “real-world” experiences in auditing using case studies.

### Course objectives are to help you:

1. Demonstrate and apply your understanding of basic auditing concepts: client acceptance and continuance, engagement planning, risk identification and containment, sampling, controls evaluation and testing, substantive testing, concluding the engagement and reporting.
2. Demonstrate an understanding of the role that auditing plays in business organizations and in the economy.
3. Apply critical thinking skills in auditing exercising professional judgement and professional skepticism.
4. Recognize and evaluate audit issues in a business setting and communicate your assessment to colleagues.
5. Research and apply AICPA and PCAOB professional standards.

6. Demonstrate an understanding of and apply the AICPA Code of Professional Conduct and its application to the auditing profession.
7. Recognize ethical dilemmas and apply an ethical decision-making framework.
8. Demonstrate an understanding of other (than audit) attestation services.
9. **Develop as a team member in an audit environment and as a professional** –You might think of this as preparation for the real world of working with colleagues, clients and customers. Your reputation is always at stake and how you act as a professional will have dramatic impact on your ability to be successful in your chosen field.

**ADD/DROP DATE** – January 14, 2022

**LAST DAY TO WITHDRAW** – March 4, 2022

**Full Academic Calendar:** <https://reg.uncg.edu/calendars/spring-2022-academic-calendar/>

### **GRADING**

The weight assigned to each requirement is as follows:

Discussion Posts & Quizzes	7%	
Homework	15%	
Cloud 9 Cases	30%	Teams - 2 cases
Mindbridge Cases	8%	Individual
Midterm Exam	20%	
Final Exam	20%	
<b>Total</b>	<b>100%</b>	

The grade scale is based upon percent of points earned on each item and is as follows:

Percent Minimum	Grade	Percent Minimum	Grade
93%+	A	80%	B-
90%	A-	77%	C+
87%	B+	70%	C
83%	B	<70%	F

## **Course Structure & Assignments**

### **MODULES & LECTURE VIDEOS**

The modules section of Canvas is structured topically and by chapter. Modules for the chapters covered include eText readings, pre-recorded video lectures, and assignments. The video lectures cover key topics but may not cover all of the textbook material. The student must take responsibility for his/her own learning by reading the material in the chapter, completing assignments, and mastering the material prior to the exams.

In addition, I will be available during my weekly office hour to answer student questions about the material and assignments. Attendance is not required, and I understand that this time may not be convenient for some students in the class. Feel free to email me anytime with questions or to schedule an individual meeting. If any material is covered during my office hour Zoom sessions, I will post the recording in the relevant module in Canvas.

### **DISCUSSIONS**

Throughout the semester there will be articles and/or video presentations posted as discussion board prompts. Students are expected to actively participate in discussion boards in a meaningful, professional

way and within a specified timeframe. Students will follow instructions and netiquette guidelines which will be provided in Canvas.

***This is a graduate level course and active student engagement is expected. Failure to participate in discussions or team assignments will be reflected in your final grade.***

### **CHAPTER QUIZZES**

For the chapters covered, there will be a quiz in WileyPlus consisting of multiple-choice questions. Some questions will utilize visualization tools to gain familiarity with creating, viewing, and interpreting visual data. There will also be practice CPA exam type multiple choice questions for each chapter. The quizzes are open book and notes, but please do your own work. Students have two attempts at the chapter quizzes.

### **CHAPTER HOMEWORK**

For the chapters covered, there will be a homework assignment in WileyPlus consisting of short answer questions. These assignments are intended to help you focus on key topics and apply the concepts. The homework assignments are open book and notes, but please do your own work. Some questions will require research. Students have one attempt at the homework as it will require manual grading. Homework will be graded after the due date. Additional grading details will be posted in Canvas with each homework assignment.

Answers copied from other students, the internet, or other sources will be considered Academic Integrity violations. For any questions involving research, please properly cite your source(s). A citation guide is available in Canvas.

### **CLOUD 9 CASES**

You will work in teams to complete two cases on Cloud 9, Inc. (Cloud 9). These cases will allow us to explore key audit concepts at a deeper level. The Cloud 9 cases will be posted in Canvas. Through the Cloud 9 cases, you will conduct research using various research and data analysis tools. There will be a team video presentation component for each case.

Periodically, I will perform a 'manager' check-in to see how your team is doing. I encourage teams to work as independently as possible, but I will be available for consultation as needed.

### **Case Response Guidelines**

Generally, case responses should be approximately 5-6 double spaced pages in length in addition to a listing of key facts and citations of applicable professional standards at the beginning of the solution.

Case study solutions should be written using the following outline:

- Briefly summarize the key facts from the case – this can be done with bullet point outlines, single spaced. *Key facts and citations should be limited to one page.*
- If required, list (only) the professional standards applicable to the case, using the title of the standard and the codified reference to pertinent paragraphs in the professional literature (i.e., AU-C section; ET section, PCAOB standard etc.). In addition, list any other sources used to respond to the case prompts. A citation guide is available in Canvas.
- Respond to the specific questions listed with the case study material, supporting your response with appropriate citations (which you would have listed above). Organize your response by question (repeating the question from the case narrative).

### **Video Presentation Guidelines**

As this is an asynchronous course, your team will need to use Zoom or comparable tool to record your presentations. You will then upload your presentation to Canvas. If requested, I will be happy to meet with teams before you submit your presentation. I will also be happy to be present for your final recorded presentation as long as we coordinate the date and time at least one week in advance.

You will use a presentation tool to enhance your presentation, and presentations should demonstrate practice beforehand. Additional guidance will be provided with each case.

### **Teammate Evaluations**

You will work in pre-assigned teams throughout the semester on the Cloud 9 cases. I will provide a survey at the beginning of the semester to help facilitate forming groups with similar schedule availability, however, some schedule adjustments may be necessary to accommodate group meetings.

Students will provide meaningful feedback to teammates with specific examples of what worked well and what didn't or had to be improved over the course of the semester. Think of this as another component of professional development. You will find that you will work with a variety of people with a variety of backgrounds throughout your career. Learning how to work in a team environment to complete an audit (or other work assignment) and give and receive feedback is a critical part of your professional development.

### **MindBridge CASES**

You will work individually to complete cases using MindBridge, an artificial intelligence auditing tool. Additional information will be posted in Canvas.

### **EXAMS**

There will be a midterm and final exam in this course. Exams will be short answer and essay questions. Exams will be completed individually, and UNCG's Academic Integrity Policy will be strictly enforced. All students will submit their assignments in Canvas with academic integrity checking technology enabled to scan submitted work for plagiarism or other academic integrity issues. Please do your best and submit your own work. Late exams will not be accepted.

Answers copied from other students, the internet, or other sources will be considered Academic Integrity violations. For any questions involving research, please properly cite your source(s). A citation guide is available in Canvas.

## **POLICIES AND EXPECTATIONS**

### **MAKE UP POLICY**

In rare circumstances and for what I determine to be good cause, provisions can be made for an early exam, but I must be notified at least **48 hours in advance** of the scheduled time and the make-up/early exam must be taken **prior** to the regularly scheduled time. Good cause is generally restricted to death of a family member, severe illness, or similarly acute personal exigency, impairing your ability to take an exam. Documentation through the Dean of Students Office is required.

Late chapter assignments and case study assignments will not be permitted except in very rare circumstances and must be pre-approved by me.

### **ONLINE LEARNING and EXPECTATIONS**

Online gives you the flexibility to designate convenient times in your schedule to study course materials and complete assignments, but it **does not** mean that you can work at your own pace. There is a detailed schedule available of what and when material will be covered and assignment due dates. The assignments have scheduled windows when you must complete them. I will work with you as best I can, but ultimately it is your responsibility to look at this schedule and ensure you are able to meet these commitments. Please plan accordingly and ensure that you complete the required assignments at the set times. You will have to coordinate with your team members to complete team assignments.

### **Computer Resources and Internet Access**

This is an online class where much of your learning will utilize pre-recorded lectures along with researching and citing professional literature. You must have dependable high-speed internet access to participate in this class. It is your responsibility to have adequate technology up and running in a reliable manner. Saying that you are having problems with technology is not a valid excuse for lack of preparation or participation.

I will regularly communicate with the class through Canvas announcements and will post important information and documents in Canvas. **Please check your UNCG email and Canvas often. I will post announcements and other information via email or through Canvas.** Email is the fastest way to

reach me. Failing to read the syllabus, emails or Canvas announcements/updates will not constitute an excuse for missed work, assignments or exams.

### **Instructor Expectations:**

The instructor will ensure that due dates are published with at least one week notice (typically due dates will be published several weeks in advance) and that students have access to modules with the relevant content well in advance of due dates.

The instructor will answer emailed questions within 24 hours during the business week. The instructor will respond to emails sent late on Friday afternoon or on the weekend as available over weekend or on the following Monday.

The instructor monitors all discussion posts and provides feedback when appropriate. The instructor will provide feedback on assessments within a reasonable time.

Any course updates and new information will be sent via course announcement in Canvas as soon as possible.

### **Student Expectations:**

This is an online, asynchronous graduate level course. Accordingly, you should plan to spend approximately 9 hours per week completing this course. This time includes reading the course material, viewing the videos, completing the assignments, and participating in the discussions.

Please keep a saved, backup copy of any submitted assignments (papers, video presentations, etc.).

Make-up exams and assignments will be given only for valid excuses (decided by me). You should contact me immediately (and before the due date) if you cannot take the exam on the scheduled exam date or unable to complete an assignment. If you are unable to meet a deadline or experience a personal issue, please notify me immediately.

If you believe there is a mistake in grading or an item is not graded, you must bring it to my attention within one week of the item's grading.

Please use proper netiquette when interacting with class members and the instructor. Be respectful of others in your discussion posts and replies. Your feedback should be professional, constructive, and sensitive.

### **Assignments:**

Canvas will have the due dates, format guidelines, and grading guidelines for all assignments. Quiz and homework due dates will also be available in WileyPlus.

For case writeups, please use software features to check spelling and grammar. However, don't assume that the software will catch all errors. Please proofread your work carefully. Spelling, sentence structure and grammar errors will reduce your grade. Be sure to cover all assignment parts and follow assignment formatting instructions provided in the instructions for each assignment.

## **UNCG POLICIES AND RESOURCES**

### **Academic Integrity**

UNCG greatly values integrity in the work of its students. You must appropriately cite any information that you use from your sources, and you must submit work that you yourself (or team members for group assignments) have written or created. Copying the work of others and passing it off as your own is taken very seriously and will be considered a violation of UNCG's Academic Integrity Policy.

Students are responsible for becoming familiar with the Academic Integrity Policy in all its aspects and for indicating their knowledge and acceptance of the Academic Integrity Policy by submitting assignments and/or signing the honor pledge for all major work submitted. The policy is described in

detail in the “Student Policy Handbook: Academic Integrity” link at: <https://osrr.uncg.edu/academic-integrity/>.

In addition, students should recognize their responsibility to uphold the Academic Integrity Policy and to report apparent violations to the appropriate persons. Each of us has our part to play in upholding academic integrity at UNCG. If UNCG produces cheaters, it reflects poorly on the entire university community and especially on your professional reputation. As stated in the UNCG Academic Integrity Policy, cheating includes but is not limited to unauthorized copying from the work of another student, giving or receiving information or assistance with work when it is expected that it is the student’s own work, facilitating or attempting to facilitate academic dishonesty of others.

### **Code of Conduct**

Students are expected to abide by the UNCG’s Student Code of Conduct which can be found at: <https://sa.uncg.edu/handbook/student-code-of-conduct/>.

### **Accessibility**

UNCG seeks to promote meaningful access to educational opportunities for all students and comply fully with the Americans with Disabilities Act. Students requesting accommodations based on a disability must be registered with the Office of Accessibility Resources and Services (OARS). Please visit <https://oars.uncg.edu/> for further information.

Students may request accommodations for religious holidays under applicable laws in advance of a due date. See the “Class Attendance” section of the University Policies within the UNCG Catalog at: <https://catalog.uncg.edu/academic-regulations-policies/university-policies/> for more information.

Students should remind the instructor in advance when accommodation affects course activities, e.g., before taking exams, to ensure that the instructor has updated systems accordingly.

For additional assistance, please contact the UNCG’s [Writing Center](#), [Digital Media Commons](#), [Digital ACT Studio](#), or [Speaking Center](#) as needed.

### **Additional Resources**

Students in Distress: UNCG cares about student success and recognizes that students often balance many challenging personal issues and demands. Please take advantage of the University resources designed to help:

- Dean of Students Office at 334-5514 or <https://sa.uncg.edu/dean/distress/>
- Counseling Center at 336-334-5340 or <https://shs.uncg.edu/cc>
- Students First Office at 334-5730 or <https://studentsfirst.uncg.edu/>