Advanced Auditing  
ACNT-2339-63250  
Fall 2015  
Start Date: 1/17/2015 – End Date 5/02/2015

Professor: Sassan Zabeti  
Email: szabeti@dcccd.edu  
Cell Phone Number: 214-783-7731  
Office Hours: By appointment  
Meeting Days & Time: Saturday 12:45—5 PM  
Room Number: W168  
Credit Hours: 3 Credit Hours

Business, Computers, Mathematics & Technical Programs Division  
4849 W. Illinois Avenue, W-210  
Dallas, Texas 75211  
Division Telephone Number: 214.860.8619  
Division Fax Number: 214.860.8874

Course Description:  
Advanced Auditing  
Prerequisite: ACNT 2371.  
Course Description: Advanced level of external auditing issues and practice. The focus is on current issues facing the auditing professions with emphasis on the challenges facing the audit practitioner in the foreseeable future. Emerging issues in auditing are identified and analyzed using audit concepts. Topics may include auditing theory and research, economic function of audits, professional standards, malpractice, securities regulation, statistical sampling and computerized auditing. Cases, readings, individual research and discussion. This course is for students who possess a Bachelor’s degree and is part of the Certificate in Professional Accountancy. It may qualify as an upper-division course and satisfy the required research component for the uniform Texas CPA exam. (3 Lecture)  
Prerequisite: ACNT 2371
Course Materials:

Ambrose Jones III, PhD, CPA
William J. Morris, Jr., PhD, CPA

David S. Kerr, Randal J. Elder, and Alvin A. Arens

Note: Students also are required to have a reasonably recent Audit Text book. Perhaps one of your old text books. If you don’t have one, you can even go to Half Price Books and purchase a used one.

Core Objectives: Enhance students understanding of Audit, this course simulates a real life Audit situation through a comprehensive Integrated Audit Case.

Student Learning Outcomes
By the end of this course students should have a reasonably profound understanding of Audit procedures and techniques

Course Outline:
Evaluation Procedures:
Two Projects: 20 % each;
Two midterms 5 % each;
Gleim 10 %;
Final Exam: 40 %;

Instructor Attendance Policy:
Students are expected to attend all classes. Students have the responsibility to attend class and to consult with the instructor when an absence occurs. If for some reason you must leave class early, you should inform the instructor prior to the start of class of your reason for leaving early.

Students must begin attendance in all classes of enrollment. No exceptions. Financial Aid will not be granted to students who have been certified as not attending, by the certification date. For this lecture course, your physical participation in class, on or before the certification date will allow you to receive credit for FA purposes. For certification dates, check with the division or FAO for further information. Students, who are not certified as beginning class, are responsible for any payments due as a result of non-certification, to include the dropping of courses.

Census Date: 1/31/2015

Grading Scale: 90%+ A, 80%-89% B, 70%-79 % C, 60%-69% D, less than 60% will receive a Failing grade: F

Late Work Policy: NO Late work will be accepted

Makeup Exam Policy: There will be no Makeup exams
Electronic Devices: NO Electronic devices,

The withdraw date for this class is       04/09/2015
Academic Dishonesty:
Students that caught plagiarizing an assignment will be subject to an “F” in the course and possible expulsion from the college.

Academic honesty is expected, and integrity is valued in the Dallas County Community Colleges. Scholastic dishonesty is a violation of the Code of Student Conduct. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion. As a college student, you are considered a responsible adult. Your enrollment indicates acceptance of the DCCCD Code of Student Conduct published in the DCCCD Catalog. More information is available at https://www1.dcccd.edu/catalog/ss/code.cfm.

Institution Policies: Please visit http://www.mountainviewcollege.edu/Academics/Documents/Institutional%20Policies.pdf for a complete list of institutional policies (Stop Before You Drop; Withdrawal Policy; Repeating a Course; Financial Aid; Academic Dishonesty; Americans with Disabilities Act Statement; Religious Holidays; and Campus Emergency Operation Plan and Contingency Plan.).

Course Calendar

Note: This course calendar is design to keep us in congruence with cases and the actual order of an Audit; additionally, I will be presenting material from Ernest and Young learning resources; I will share this material with you through E-campus.

<table>
<thead>
<tr>
<th>Date(s)</th>
<th>Chapter</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 24, 2015</td>
<td>Week one</td>
<td>Client Background</td>
</tr>
<tr>
<td>January 31, 2015</td>
<td>Week Two</td>
<td>Preliminary Analytical Procedure and risk assessment</td>
</tr>
<tr>
<td>February 7, 2015</td>
<td>Week Three</td>
<td>Materiality and assess risks</td>
</tr>
<tr>
<td>February 14, 2015</td>
<td>Week Four</td>
<td>Assess control risk, plan Tests of control, and perform test of control and transactions</td>
</tr>
<tr>
<td>February 21, 2015</td>
<td>No Class</td>
<td>Exam 1: over the covered subjects above;</td>
</tr>
<tr>
<td>February 28, 2015</td>
<td>Week six</td>
<td>Audit of account receivables</td>
</tr>
<tr>
<td>March 7, 2015</td>
<td>Week seven</td>
<td>Perform audit of accounts payable</td>
</tr>
<tr>
<td>March 14, 2015</td>
<td>No Class</td>
<td>Spring Break</td>
</tr>
<tr>
<td>March 21, 2015</td>
<td>Week eight</td>
<td>Perform Audit of cash</td>
</tr>
<tr>
<td>March 28, 2015</td>
<td>No Class</td>
<td>Exam 2: over material covered</td>
</tr>
</tbody>
</table>
since exam one.

<table>
<thead>
<tr>
<th>Date</th>
<th>Week</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 4, 2015</td>
<td>No Class</td>
<td>Easter Holiday</td>
</tr>
<tr>
<td>April 11, 2015</td>
<td>Week Nine</td>
<td>Perform Audit of Inventory</td>
</tr>
<tr>
<td>April 18, 2015</td>
<td>Week 10</td>
<td>Complete Audit Capital Budgeting</td>
</tr>
<tr>
<td>April 25, 2015</td>
<td>Week 11</td>
<td>Review</td>
</tr>
<tr>
<td>May 2, 2015</td>
<td>Final</td>
<td>Final Exam (Comprehensive)</td>
</tr>
</tbody>
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Note: All the items presented in this Syllabus are subject to change at the instructor or school officials' discretions.