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 LSC App-11/9/15
 UWUCC App 11/7/15
 Senate App 12/1/15

REVISION APPROVAL COVER SHEET FOR CONTINUATION OF W-DESIGNATION

TYPE II DEPARTMENT COMMITMENT

Professor Gerald Opalinski

Department Accounting

Email opal@iup.edu

Course ACCT 431 - Auditing

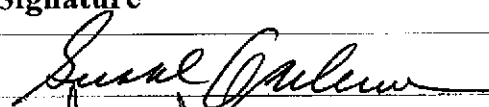
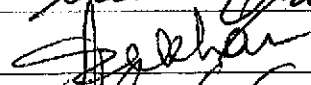
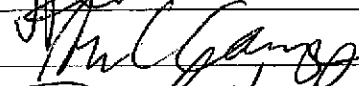
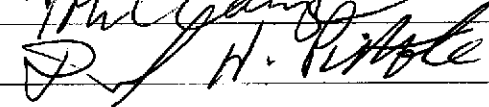
Please provide answers to these questions on the next page:

1. Include the most recent syllabus for the Type II course.

Addendum: This does not have to be the syllabus of record, since the syllabus of record could potentially be rather dated. These syllabi are not meant to replace the syllabus of record; rather they represent how the department is currently teaching a particular Type II W course. These syllabi **do not** have to be revised using the Liberal Studies objective format.

2. Include a new "Statement Concerning Departmental Responsibility". The statement of departmental responsibility" explains how the department will ensure that the writing component is present regardless of who is teaching the course. It needs to identify the specific department group or individual who is responsible for ensuring this.

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Approvals:	Signature	Date
Professor (s)		10/29/15
Department Chair		10/29/15
College Dean		10/29/15
Director of Liberal Studies		11/9/15
UWUCC Co-chair(s)		

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INDIANA UNIVERSITY OF PENNSYLVANIA
EBERLY COLLEGE OF BUSINESS & INFORMATION TECHNOLOGY
DEPARTMENT OF ACCOUNTING

Fall 2015

COURSE TITLE: ACCT 431-W01 Audit (writing intensive)
PREREQUISITES: Acct 304
CREDIT HRS: 3 credit hours
TIME & PLACE: Tuesday & Thursdays 11:00-12:15; Eberly 409
INSTRUCTOR: Professor Gerald (Jerry) Opalinski, MBA, CPA, CFP®
OFFICE: ECB 221J
OFFICE PHONE: 724-357-7788 FAX: 724-357-3776
E-MAIL: opal@iup.edu
OFFICE HOURS: Tuesdays & Thursdays 1:00-2:00 & 3:15-4:15; Wednesdays 11:00-12:00
TEXTBOOK: Auditing & Assurance Services Custom Edition for IUP with access code for

Connect. **CONNECT IS MANDATORY FOR HOMEWORK**

Connect ID: www.connect.mheducation.com/class/opalinskiacct431F15

Course Description:

See course catalog

Policy:

The use of cell phones or translators, in any manner, is prohibited. The use of financial calculators will be permitted during exams. **THE USE OF CELL PHONES AS CALCULATORS IS PROHIBITED.**

Course objectives:

The objectives of this course include; presentation of an overview of auditor responsibilities in auditing and assurance services, development of an understanding of the relationship between risk and audit effort, coverage and use of auditing techniques and concepts, discussion and case presentations of auditing for different accounting cycles, coverage of required reporting for different findings and circumstances and discussion of legal and ethical requirements for participants in the auditing profession.

Required Papers:

Since this is a writing intensive course there are three papers required during the semester. This class has dual registrants (both undergraduate and graduate students) therefore the graduate students will be held to a higher standard. Accordingly, the length and depth of analysis for these papers will be greater for the graduate student. Topics will be assigned from current "hot topics" areas within the accounting/auditing profession. Font size and length of papers will be reviewed in class.

Course Guidelines:

- Obtain textbook and the access code for Connect immediately. Ideally you should have your access code by the end of the first day of class. **Connect provides the instructor with specific information regarding the date and exact time spent by student on assignments.**
- Regular study habits are essential to your understanding of the course material. Success in this course is contingent upon each student being fully prepared for each class session and being prepared to enter class discussions. You should read each chapter thoroughly before attempting any assignments on Connect.
- Your success in the course depends on your ability to work exercises at the end of the chapter and assigned homework and quizzes.
- **~~YOU MUST KEEP UP-TO-DATE IN THIS COURSE. It is easy to keep up with accounting but tough to catch up.~~** You should allow for regular study and preparation time for this course each day. If you are having difficulty please seek help at the very beginning of semester. **IF YOU ARE HAVING PROBLEMS SEEK HELP EARLY AND DO NOT WAIT UNTIL THE END OF THE SEMESTER.**
- I sincerely hope you succeed in this course. Please review course syllabus on a regular basis. **THIS IS YOUR CONTRACT FOR THE COURSE.**

Point Distribution and Final Grades:

There will be three exams, two during the regular semester and one given during finals week. There may be announced and/or unannounced quizzes and papers administered during the course. Grades will be determined by exams, quizzes, homework, papers, participation and any other requirements. **NO MAKEUP EXAMS AND NO EXTRA CREDIT WILL BE OFFERED.** There will be **NO EXCEPTIONS** to this rule. If you miss any exam OR paper you should seriously consider your decision to continue on with this course.

Point Distribution		Final Grades
Homework	20	A = 90% and above
Papers/Quizzes	20	B = 80% and above but below 90%
Exam 1 Chapters 1-4	20	C = 70% and above but below 80%
Exam 2 Chapters 5-8	20	D = 60% and above but below 70%
Final Exam Chapter 9-12	20	E = Below 60%
TOTAL POINTS	100	

Class Schedule:

Week 1: August 25	Chapter 1: Auditing & Assurance Services
Week 2: September 1	Chapter 2: Professional Standards
Week 3: September 8	Chapter 3: Engagement Planning
Week 4: September 15	Chapter 4: Management Fraud & Audit Risk SEPTEMBER 15 PAPER 1 DUE
Week 5: September 22	Review SEPTEMBER 24 EXAM 1
Week 6: September 29	Chapter 5: Risk Assessment: Internal Control Evaluation
Week 7: October 6	Chapter 6: Employee Fraud & the Audit of Cash
Week 8: October 13	Chapter 7: Revenue & Collections Cycle
Week 9: October 20	Chapter 8: Acquisition & Expenditure Cycle OCTOBER 20 PAPER 2 DUE
Week 10: October 27	Review OCTOBER 29 EXAM 2
Week 11: November 3	Chapter 9: Production Cycle
Week 12: November 10	Chapter 10: Finance & Investment Cycle
Week 13: November 17	Chapter 11: Completing the Audit
Week 14: November 24	No Class
Week 15: December 1	Chapter 12: Reports on Audited Financial Statements DEC 1 PAPER 3 DUE
Week 16: December 8	TUESDAY DECEMBER 8 FINAL EXAM 3 10:15-12:15

Indiana University of Pennsylvania and its faculty are committed to assuring a safe and productive educational environment for all students. In order to meet this commitment and to comply with Title IX of the Education Amendments of 1972 and guidance from the Office for Civil Rights, the University requires faculty members to report incidents of sexual violence shared by students to the University's Title IX Coordinator. The only exceptions to the faculty member's reporting obligation are, when incidents of sexual violence are communicated by a student during a classroom discussion, in a writing assignment for a class, or as part of a University-approved research project.

Faculty members are obligated to report sexual violence or any other abuse of a student who was, or is, a child (a person under 18 years of age) when the abuse allegedly occurred to the Department of Human Services (1-800-932-0313) and University Police (724-357-2141).

Information regarding the reporting of sexual violence and the resources that are available to victims of sexual violence is set forth at:
<http://www.iup.edu/social-equity/policies/title-ix/>

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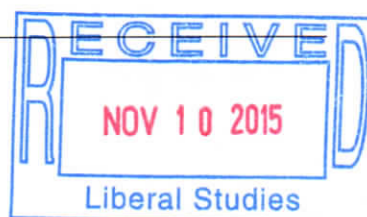
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