

AMBERTON UNIVERSITY
e-COURSE SYLLABUS

ACC4125.E1 Auditing
Fall 2026

PROFESSOR INFORMATION:

Professor: Dr. Sharon Price, DBA, CPA
Amberton Extension: 972-279-6511 ext.162
Amberton Email: **SPRICE@amberton.edu** [EMAIL IS PRIORITY COMMUNICATION METHOD]

COURSE INFORMATION:

ACC4125.E1 Auditing
Level: Undergraduate
Beginning Date of Session: Saturday, September 12, 2026
Ending Date of Session: Thursday, November 19, 2026
Student access available to the Student Portal: Saturday, September 12, 2026.

Students enrolled in distance learning courses are not assessed any additional fees for security or identity verification.

PREREQUISITES:

ACC3114

TEXTBOOK(S) AND REQUIRED MATERIALS:

Title: Auditing and Assurance Services A Systematic Approach
Author: William Messier
Publisher: McGraw Hill
Year Published: 2025
Edition: 2025
ISBN: 10:xxxxxxxxxx or 131264468954
Price: Available at <http://amberton.ecampus.com>

Students should verify enrollment in course before purchasing textbooks. Textbook information and ordering options are available through the Amberton Virtual Bookstore. Since no books are sold on campus, students should plan accordingly and purchase their books in advance of the first day of class, allowing time for shipping.

APA REQUIREMENT:

APA (American Psychological Association) style is most commonly used to cite sources within the social sciences. This resource, revised according to the 7th edition, offers examples for the general format of APA research papers, in-text citations, endnotes/footnotes, and the reference page. For more information, please consult the Publication Manual of the American Psychological Association, (7th ed.). All coursework at Amberton University will comply with the standards contained in the APA Publication Manual.

COURSE COMPETENCIES:

The Auditing course provides an overview of the auditing process and a review of other attestation services. Students will review financial statement assertions and identify key audit programs that can be used to support an auditor's opinion. A focus on communication skills will be a significant part of the course as students learn to write professional emails, perform auditing research, and write appropriate memos substantiating audit work.

UPON COMPLETION OF THE COURSE, THE STUDENT WILL BE COMPETENT IN:

1. Differentiating among assurance, attestation, and audit services.
2. Explaining the structure of the AICPA Code of Professional Conduct and evaluating the auditor's legal and ethical responsibilities.
3. Defining the procedures required to accept and continue providing services to clients.

4. Defining the procedures necessary to appropriately perform a risk assessment for attest clients
5. Developing appropriate responses to risk and developing a written audit plan.
6. Obtaining audit evidence and document findings.
7. Performing appropriate tests of controls.
8. Performing appropriate substantive tests.
9. Understanding the purpose of audit sampling.
10. Understanding the application and performing basic audit data analytics.
11. Describing the procedures required to complete the audit.
12. Differentiating between the types of reports available to the auditor based on the audit findings.
13. Communicating effectively using a written memo and/or email.
14. Determining the appropriate opinion and providing an audit report to the company's management and board of directors.
15. Performing research and writing a paper using appropriate grammar and APA formatting
16. Identifying the influence of artificial intelligence on the audit process.

ACQUIRED SKILLS

1. Write an Email to a Client.
2. Write a Research Paper.
3. Provide Opinions on Audit Reports

COURSE POLICIES:

((Late assignments are accepted with prior permission. No assignments are accepted after the last date of the course.))

STUDENTS' RESPONSIBILITIES:

This syllabus contains information, policies, and procedures for a specific course. By enrolling, the student agrees to read, understand, and abide by the policies, rules, regulations, and ethical standards of Amberton University as contained in the current university catalog and schedule of classes.

ATTENDANCE POLICY:

Regular and punctual class attendance and engagement is expected at Amberton University. In case of an absence, it is the student's responsibility to contact the professor as soon as possible. If a student intends on withdrawing from a course, it is the student's responsibility to follow the university's policy on formally withdrawing from a course. **Ceasing to attend classes does not constitute an official withdrawal.**

Attendance in a distance learning course is defined as active participation in the weekly online class sessions. "Active participation" can be defined as: submitting an academic assignment, taking an exam, engaging in an interactive tutorial, participating in an online discussion forum (or chat session), or initiating (or responding to) a communication with a faculty member about an academic assignment or the subject matter of the course. A student not meeting these requirements may be assigned a grade of an "F" or withdrawn at the discretion of Amberton University.

PLAGIARISM POLICY:

Plagiarism is the presentation of someone else's work as though it were your own. If you use another person's words, ideas, or information; or if you use material from an outside source – whether a book, magazine, newspaper, business publication, broadcast, speech, or electronic media – you must acknowledge that source. Plagiarism is a violation of the University's code of student ethical conduct and is one that is taken seriously. Amberton University operates on an honor system; therefore, honesty and integrity are essential characteristics of all who are associated with the institution. All Amberton students are expected to abide by the honor system and maintain academic integrity in all their work. Amberton University and its instructors monitor student work for plagiarism and reserve the right to submit such work to technology-based plagiarism detection services and applications at any time.

Self-plagiarism means reusing work that you have already published or submitted for a class. It can involve:

- Resubmitting an entire paper

- Copying or paraphrasing passages from your previous work

Self-plagiarism misleads your readers by presenting previous work as completely new and original. Students may not submit the same paper in substance in two or more classes without prior written permission of the instructors involved.

Amberton University students who use Artificial Intelligence (AI) generated content must adhere to the following policies:

Originality: Students must avoid presenting AI generated content as their own original work. It is essential to acknowledge the involvement of AI in the content creation process in order to maintain academic and ethical standards.

Paraphrasing: When using AI generated content, students must rephrase and/or modify the generated text. Paraphrased AI generated content should also be properly cited.

Acknowledgement: When using AI generated content in any assignment, proper credit must be given to the AI system that generated the content. <https://apastyle.apa.org/blog/how-to-cite-chatgpt>

Students agree that by taking this course, all required assignments may be subject to submission for a textual similarity review to Turnitin.com for the detection of plagiarism and self-plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism in future papers. Use of Turnitin.com service is subject to the Usage Policy posted on the Turnitin.com website.

Turnitin is a writing improvement and plagiarism prevention tool which uses special algorithms, to compare text-based student submissions to the Turnitin database and other online sources. Turnitin produces a detailed **similarity report** that can be customized and viewed by instructors and students.

Turnitin “Draft Coach” is a Google based add-on to Turnitin which supports students in developing high-quality academic writing; and serves as an integrity coach. Draft Coach helps address errors and improve the quality of student’s writing by highlighting grammar mistakes, identifying incorrectly cited sources, and scanning for similarity across several databases. By providing formative feedback on how to address citation issues, incorrect grammar, and matches with the Turnitin database, Draft Coach provides explanations to help students become more confident writers, capable of producing higher quality work both in academics and in the workplace.

COURSE OUTLINE AND CALENDAR:

(You will be reviewing materials from the textbook and articles provided by the instructor. The textbook will be utilized for homework problems and as support for the tests. The auditing standards are also utilized for presentations and in support of the textbook material.

1	Introduction and Overview of Audit and Assurance Professionalism and Professional Responsibilities	Chapters 1 and 19 and 20 Review other reading material assigned in Moodle Study end of chapter review questions Complete attendance question	1,2,7,13	Any updates to these dates are listed in Moodle or in the Moodle announcement forum.
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		Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle. Complete the Internet Case Study – page 670		Due by the end of the week.
2	Audit Planning and Risk Assessment	Chapters 3 & 4 Review other reading material assigned in Moodle Study end of chapter review questions Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle. Complete Problems 3-29, 3-35 and 4-33	3,4,5,14	Due by the end of the week.
3	Evidence and Documentation	Chapters 5 Review other reading material assigned in Moodle	4,5	Due by the end of the week

		Study end of chapter review questions Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle. Complete the problems:5:31,5:32. 5:35, 5:38 and 5:41		
4	Internal Controls	Chapter 6 & 7 Review other reading material assigned in Moodle Study end of chapter review questions Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle.	6,16	Due by the end of the week

		Complete Problems 6-25 and 6-32		
5	Audit Sampling and Data Analytics	Chapter 8-9- Appendix B Review other reading material assigned in Moodle Study end of chapter review questions MidTerm over Weeks 1-5 Material	7,14	Due by the end of the week
6	Auditing Key Accounts – Part 1	Chapter 10 -11 Review other reading material assigned in Moodle Study end of chapter review questions Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle. Complete Problems 10-26, 10-28, 10-30	6,16	Due by the end of the week
7	Auditing Key Accounts Part 2	Chapters 12-13 Review other reading material	8,9,10	Due by the end of the week

		assigned in Moodle Study end of chapter review questions Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle. Complete Problems 13-32 the Internet Case Problem – 12-29		
8	Auditing Key Accounts Part 3	Chapters 14-15-16 Review other reading material assigned in Moodle Study end of chapter review questions Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle.	8,9,10	Due by the end of the week

		Complete Problems 14-27 and 14-28 and 15-24		
9	Completing the Audit	Chapters 17-18 Review other reading material assigned in Moodle Study end of chapter review questions Review assigned auditing pronouncement and create a PPT presentation with your voiceover describing key components and demonstrating your review of the standard. Standard to choose from will be listed in Moodle. Complete problems 17-22, 17-24, 17-29,	6,11,12,16	Due by the end of the week
10	Other Assurance Services	Chapter 21 Review other reading material assigned in Moodle Study end of chapter review questions Final Exam over Weeks 6-10 Material	6,11,12,13	Due by the end of the week

GRADING CRITERIA:

Tests	2@100	200	
Homework	8@25	200	
Standard Presentations	8@25	200	
			600 Total Points

Undergraduate

90 – 100	A
80 – 89	B
70 – 79	C
60 – 69	D
Below 60	F

GRADE NOTIFICATION AND INSTRUCTOR FEEDBACK:

Students should review instructor feedback provided through Moodle or Amberton CampusWeb Portal. Final grades are processed approximately one week after the session and may be viewed through the student portal. Grades will not be released by phone or through unsecured channels. University instructors will not leave a message with comments or grades in any type of media that is not secure.

For questions regarding grades after the semester has ended, students should use their university email account and contact the instructor at the faculty email address as provided above in Professor Information area.

INCOMPLETE GRADES:

An "I" (Incomplete) grade is granted only at the professor's discretion for emergencies or illness.

Students have 30 days from the end of the session to complete the course requirements. If the conditions are not met within this 30-day window, the "I" automatically converts to an "F".

HOW TO WITHDRAW FROM A COURSE:

To be official, the class withdrawal must be in writing and signed by the student requesting the withdrawal; no withdrawal is accepted verbally. Please review the "Schedule of Classes" (online or in-print) for procedures for class changes or withdrawals and the refund policy and schedule.

COURSE DELIVERY METHODOLOGY:

This course is delivered through Moodle. Students are expected to have reliable internet access, basic computer skills, the ability to upload/download files, use Amberton email, and submit assignments in the required format. Students needing assistance should use the Amberton SSO support/ticket process.

HOW TO ACCESS YOUR COURSE:**SINGLE SIGN-ON (SSO) INSTRUCTIONS FOR AMBERTON UNIVERSITY:**

Students should access Amberton systems through the Single Sign-On portal at <https://sso.amberton.edu>. After logging in, students can access Moodle, Amberton email, CampusWeb, and other assigned applications. Students who need help accessing SSO should submit a support request through the SSO support option or contact support@amberton.edu.

MOODLE TUTORIAL:

Upon successful log in and access to the Moodle learning platform, there is a Student Moodle Tutorial course available, to learn about the basics of Moodle. Simply click on the link for the Student Moodle Tutorial and read through the various learning topics: Navigating; Communicating; Assignments & Exams; Grades; and Student Resources.

COURSE COMMUNICATIONS:

Students will communicate with faculty through the Moodle Learning Platform or the Amberton University email system.

EMAIL COMMUNICATION:

Students are expected to use their Amberton email account and Moodle for course communications. Students must use their official university email account for all university related communication and should check their Amberton emails regularly for course and university notices.

Upon completion of a session, all communication and course specific information is removed from the Moodle system. If a student needs to maintain a record of communications or assignments, the student is strongly encouraged to print out or download these items to a disk for their own records.

FORMAT AND SUBMISSION OF ASSIGNMENTS:

Assignments must be submitted through the appropriate Moodle assignment link unless otherwise directed by the instructor. Students are responsible for submitting files in the format required by the instructor.

INSTRUCTOR/COURSE EVALUATION:

Students will have the opportunity to complete an anonymous course and instructor evaluation near the end of the session. Instructions and dates will be provided through Moodle and/or Amberton email.

RESEARCH RESOURCES:

The Amberton Library provides access to full-text articles, peer-reviewed databases, and research tools, with options like Interlibrary Loan (ILL) and TexShare for items outside its collection. For research assistance, students can connect with library staff during operating hours via email (library@amberton.edu), phone (972-279-6511 ext. 185), "How-to" videos, live online chat, or in person at the Garland campus. The online library is available through Single Sign On (SSO).

MICROSOFT OFFICE 365 EDUCATION:

Amberton University students may access Microsoft 365 Education resources as provided by the university.

GOOGLE WORKSPACE FOR EDUCATION:

Amberton students are assigned a Google Workspace for Education account, including Amberton Gmail, Google Drive, Google Docs, Sheets, and Slides. Students should use their Amberton Google account for course-related work when required.