



Internal Control & Auditing-12514

ACNT-2331

RT 2022 Section 1 3 Credits 08/23/2021 to 12/12/2021 Modified 08/23/2021

Course Meetings

Course Modality

Online

Meeting Days

N/A

Meeting Times

N/A

Meeting Location

Online

Welcome and Instructor Information

Adjunct Instructor: Professor Sheila Woods

Email: sheila.woods@hccs.edu

What's Exciting About This Course

This course is exciting because it introduces the students to the concepts, standards, principles and procedures underlying the internal control and auditing process. At the end of this course, the students will obtain the knowledge and theory related to internal control and the auditing process. Upon completion of the course, the students will understand the professional ethics, liabilities, and responsibilities of the internal and external auditors, including the importance of independence. Also, the students will obtain the theoretical and cases-basis knowledge of the audit process, including examination of auditing environments, audit planning, risk assessments, practical testing methodology applied by internal and external accountants, fieldwork performance, audit process completion, and post-audit responsibilities. Last, but not least, the student will understand the importance of the Sarbanes-Oxley Act (SOX) and Public Company Accounting Oversight Board (PCAOB) in Securities Exchange Commission (SEC) audits.

My Personal Welcome

Please feel free to contact me concerning any problems that you are experiencing in this course. You do not need to wait until you have received a poor grade before asking for my assistance. Your performance in my class is very important to me. I am available to hear your concerns and discuss course topics. You may reach me via the Inbox feature in CANVAS or via email at sheila.woods@hccs.edu. Please use your official HCCS email account. I will normally respond within 24 hours Monday-Thursday and within 48 hours Friday-Sunday.

Preferred Method of Contact

Email or CANVAS Inbox.

Office Hours

Adjunct Instructor: Professor Sheila Woods

Email: sheila.woods@hccs.edu

Course Overview

Course Description

Credits: 3 (3 lecture). A study of internal control and auditing standards and processing used by internal auditors, managers, and independent public accountants.

Prerequisite: ACCT 2302; must be placed into GUST 0342 in reading, ENGL 0300 or 0347 in writing and MATH 0308 in math.

Accounting Department Website

<https://www.hccs.edu/programs/areas-of-study/business/accounting/>

Core Curriculum Objectives (CCOs)

N/A

Student Learning Outcomes and Objectives

Program Student Learning Outcomes (PSLOs)

1. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms and compliance work.
2. Students will demonstrate complete understanding of the complete accounting cycle.
3. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, ie. Turbo Tax, Peachtree, and/or Quick Books.
4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements.

Course Student Learning Outcomes (CSLOs)

1. Students will examine auditing environment
2. Students will examine audit planning
3. Students will examine audit testing methodology
4. Students will examine completion of the audit/post-audit responsibilities

Learning Objectives

Students will examine auditing environment

1. Students will discuss the performance expected of new auditors
2. Students will explain importance of auditor independence

Students will examine audit planning

1. Students will visualize relationship between giving opinion on financial statements and determining specific audit objectives for each component of the statements
2. Students will explain how not to get caught up in the mechanics of a situation without grasping its substance

Students will examine audit testing methodology

1. Students will explain how auditors rely on internal controls in auditing large and complex companies
2. Students will apply tests of details of balances

Students will examine completion of the audit/post-audit responsibilities

1. Students will explain how understanding of the client's business and independent analytical procedures as a part of the review uncover the staff deficiencies
2. Students will explain how strong sense of suspicion about coincidences provides basis for risk assessment in review service

Departmental Practices and Procedures

Department Specific Instructor and Student Responsibilities

Program/Discipline Requirements:

1. EXCEL- Students will work in EXCEL following textbook example formats, labels, and formulas
2. Internet- Students will use HCC webmail, Publisher platforms (McGraw-Hill Connect, Wiley plus, etc.), the learning web, Eagle Online Canvas, and HCC LibLine (24/7 Library)

Active Participation:

During the course, Instructors reserve the right to withdraw students from the course due to excessive non-participation in-class assignments or activities.

Active participation is based upon ATTEMPTING AND SUBMITTING Connect assignments for grading. Your instructor will continuously monitor the number of SUBMITTED assignments and your grade average.

Any grade average of 50 % or lower will alert your instructor to review your course work and determine if the grade average is due to a lack of submitted work or a lack of understanding of the material. Students may be considered non-participating and subject to withdrawal if they have attempted and submitted less than 75% of assignments.

The instructor will apply the above-mentioned guidelines for officially withdrawing a student before or by the official withdrawal day. These same guidelines will also apply after the official day of withdrawal in assigning a final grade of FX.

Program-Specific Student Success Information

Add Content Here

Instructional Materials and Resources

Instructional Materials

The [HCC Online Bookstore \(https://hccs.bncollege.com/shop/hccs-central/page/find-textbooks\)](https://hccs.bncollege.com/shop/hccs-central/page/find-textbooks) provides searchable information on textbooks for all courses. Check with your instructor before purchasing textbooks because the book might be included in your course fees.

Add Instructional Materials Here

Temporary Free Access to E-Book

Here is the link to get temporary free access to a digital version of the text for fourteen days:

[CONNECT Registration](#)

Other Instructional Resources

McGraw-Hill CONNECT: <https://connect.mheducation.com/class/s-woods-fall-2021-acnt-2331-crn-12514>

THIS IS A REQUIRED PURCHASE TO COMPLETE THIS COURSE.

Auditing and Assurance Services

Author: Louwers

Publisher: McGraw-Hill

Edition: 8th

ISBN: 9781265418762

Availability: Publisher Website and Campus Bookstore

Price: \$125 - \$155

The required textbook for this course is: Auditing and Assurance Services 8th, Edition w/Connect Loose-Leaf by Louwers - Publisher: McGraw-Hill ISBN: 9781265418762 You will also be required to complete a variety of assignments that will be delivered via McGraw-Hill Connect, an innovative online learning system proven to help students achieve greater success. **The purchase of Connect is mandatory for this course.**

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Textbook Pricing Options are below:

First Option:

Best Bargain \$155.00

Package: Loose-Leaf textbook with Connect

ISBN: [9781265418762](#)

Print and Digital Solution Good for Acnt 2331 only (6 month Connect Access)

Only Available Online at the link below: Standard 5-7-day shipping applies

Using the McGraw-Hill link below is a two (2) step process. The first step will bring you to a McGraw-Hill home page of all Accounting Courses at Houston Community College that use McGraw Hill books. The second step is to click on the book you wish to purchase which will direct you to the page to order your book for this class. **MAKE SURE THAT YOUR BOOK INDICATES ACNT 2331, Internal Control and Auditing**

<http://shop.mheducation.com/mhshop/store/HCCACC>

Second Option:

Best Digital Option Second Option \$125.00

Connect (Includes ebook and homework access only) All digital solution

Purchase Online (18 month Connect Access)

To upgrade later to a physical book would cost an additional \$39.00 for a loose-leaf.

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Third Option: <http://hccs.bncollege.com/>

Package: Loose-Leaf textbook with Connect

ISBN: 9781265418762

Print and Digital Solution (6 month Connect Access)

Available at Bookstores-on Campus or Off Campus

Below is a picture of the McGraw Book

Fourth Option:

If may buy the book from any other source but you will have to purchase the Connect code separately from McGraw-Hill.

✓ Course Requirements

Assignments, Exams, and Activities

Type	Weight	Topic	Notes
CONNECT Assignments	1500 pts		100 points per Chapter or Module x 15 Chapters/Modules
Exam	250 pts		Final Exam - PROCTORED
Quiz	50 pts		Syllabus Quiz (Access Code: Fall2331Syllabus)
Extra Credit	100 pts		CPA Exam Simulations

Grading Formula

Grade	Range	Notes
A	1620 - 1800	90 - 100%
B	1440 - 1619	80 - 89%
C	1260 - 1439	70 - 79%

Grade	Range	Notes
D	1080 - 1259	60 - 69%
F	0 - 1079	BELOW 60%

* Instructor's Practices and Procedures

Missed Assignments/Make-Up Policy

Late work is not accepted in this course. Assignments missed due to miscalculation of dates, work schedules, or anything of a general nature are not an excuse to submit late work. The course schedule is published along with all due dates in this syllabus and in CONNECT.

If you have a documented hardship (ie. doctor note, police report, funeral program, etc.), please contact me and submit your information as soon as possible to receive an updated due date for assignments missed.

Skipping the final exam - Any student that fails to take the Final Exam will receive a zero for the exam and an "F" for the course.

Academic Integrity

Here's the link to the HCC information about academic integrity (Scholastic Dishonesty and Violation of Academic Scholastic Dishonesty and Grievance):

<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/>
[\(https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/\)](https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-procedures/)

Attendance Procedures

Any student that does not login to CANVAS **and** register within CONNECT by the official day of record (September 7, 2021) will be dropped from the course. **You must do both.**

To ensure you are not dropped, you must login to CANVAS **and** register in CONNECT **no later than Monday, September 6, 2021 at 3pm.**

Student Conduct

Students are expected to conduct themselves with integrity and treat all students and instructors with respect.

Instructor's Course-Specific Information

Assignments are due every week in this course. Please review the due dates in CONNECT to ensure you are aware of the requirements.

This message applies to students who are taking this course for CPA uniform exams in Texas. The Texas State Board of Public Accountancy (Board) requires that you have completed a baccalaureate or higher degree from a Board recognized institution of higher education to study at a Board recognized Texas community college to complete the educational requirements to qualify for the CPA Exam. Houston Community College is recognized as a qualifying Texas community college. This means that you have to have graduated from a recognized, four-year college BEFORE the first day of this class if you want this class to fulfill the Board's education requirements to sit for the CPA Exam.

The Texas State Board of Public Accountancy (TSBPA) awarded Houston Community College the designation to offer "Qualifying Educational Credits for the CPA Examination."

NOTES ON FINAL EXAM

The Texas State Board of Public Accountancy allows certain upper level accounting courses to be taken as face-to-face and/or online courses.

- **Administration of final exam**-The final exam must be taken in person and be administered as a face-to-face exam that is proctored by authorized personnel of HCCS or HCCS-approved personnel.
- **Skipping the final exam**-Any student that fails to take the Final Exam will receive a zero for the exam and an "F" for the course.
- **Final Exam Scoring** - If a student's final exam score is less than 50%, then he/she will receive an "F" overall grade for the course. This will be the case regardless of the percentage that the final exam may be worth in the course overall grade-evaluation.

Upper level ACNT does not include Acnt 1303, Acnt 1329, Acnt 1313, Acnt 1382, Acnt 2382, and Acnt 1392

Faculty Statement about Student Success

Students are expected to read all assigned chapters, complete and submit all assignments on due dates. Accounting is best learned through doing. Therefore, there are always homework assignments to do. This will require a considerable commitment of time and effort from you. Typically the successful student in college can count on 3 hours per week of independent study for every credit hour.

Students are responsible for the "learning objectives" at the beginning of each chapter. Accounting is a subject that cannot be mastered passively. The concepts and ideas can be compared to building blocks – each serves as a foundation for new ones. It is extremely important that each student be actively involved in the learning process. This requires intensive study of each chapter and continuous application of the ideas to homework problems.

Your final grade for this course is based on how well you do in meeting the evaluation requirements listed on the course outline and applying the grading scale within this syllabus.

It is very important to read the text. By reading the text, students should be able to ask questions to make the most efficient use of online discussion and lab time. Students are responsible for all textbook material covered, assigned outside readings, and material discussed in class, unless specifically excluded by the instructor.

Assignments have been developed that will enhance your learning. To better understand a topic, you will be given assignments on key information that you will need to remember for your success in your future accounting courses and business careers. Students will be required to successfully complete the following:

Exercises and Problems Assignments:

All exercises and problems in Connect are the same exercises and problems as you will find in the back of each chapter. The only difference is that each student's numbers for the exercises or problems in Connect will be different numbers than in the book or what your fellow students have (algorithmic exercises and problems).

Hints:

Some of the exercises and problems have features to allow you to watch a video of a similar exercise/problem "View Hint" will walk you through the process.

Ask your instructor feature:

The system is set that you can ask your instructor a question by using the mail feature found in each Connect problem. Students can "ask your instructor a question". Your instructor will respond back to you by using the mail feature in Connect (so check your Connect regularly for responses back from your instructor).

Ebook and resources:

The system is set that you can click on ebook and resources that will take you direct to the section in the book that is dealing with your exercise/problem

Report a content issue:

If a student feels that there is an error with the material do NOT report these issues directly to Connect. Click "ask your instructor" while in the Connect problem. Give detailed information as to the problem. Your instructor will determine if there really is an issue

and has the ability to report that issue direct to the Connect product team.

Interactive Presentations Assignments:

Interactive Presentations (IP) are an interactive audio/video that will require you to answer questions as you move along in the video. The system is set to give you two (2) attempts. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt.

Quizzes Assignments:

Each chapter in Connect has a set of learning quizzes and each student's quiz is completely different from another student's quiz (random pooling). Each student is allowed 2 attempts to improve their grade. Each attempt is a different set of questions. The best score will be your grade. If you complete one attempt and start another attempt and decide not to submit, the system will only use the grade from the first attempt. Quizzes do not have "check my work".

Final Exam

Forty (40) questions covering all chapters and modules listed in the course schedule. Questions will include knowledge and comprehension questions covering accounting definitions and terminology. The exam will also include application and analysis questions concerning accounting theories and calculations.

Faculty-Specific Information Regarding Canvas

This course section will use Canvas (<https://eagleonline.hccs.edu> (<https://eagleonline.hccs.edu>)) to supplement in-class assignments, exams, and activities.

HCCS Open Lab locations may be used to access the Internet and Canvas. For best performance, Canvas should be used on the current or first previous major release of Chrome, Firefox, Edge, or Safari. Because it's built using web standards, Canvas runs on Windows, Mac, Linux, iOS, Android, or any other device with a modern web browser.

Canvas only requires an operating system that can run the latest compatible web browsers. Your computer operating system should be kept up to date with the latest recommended security updates and upgrades.

HCC Policies and Information

HCC Grading System

HCC uses the following standard grading system:

Grade	Grade Interpretation	Grade Points
A	Excellent (90-100)	4
B	Good (80-89)	3
C	Fair (70-79)	2
D	Passing (60-69), except in developmental courses.	1
F	Failing (59 and below)	0
FX	Failing due to non-attendance	0

Grade	Grade Interpretation	Grade Points
W	Withdrawn	0
I	Incomplete	0
AUD	Audit	0
IP	In Progress. Given only in certain developmental courses. A student must re-enroll to receive credit.	0
COM	Completed. Given in non-credit and continuing education courses.	0

Link to Policies in Student Handbook

Here's the link to the HCC Student Handbook <https://www.hccs.edu/resources-for/current-students/student-handbook/> (<https://www.hccs.edu/resources-for/current-students/student-handbook/>) In it you will find information about the following:

- Academic Information
- Academic Support
- Attendance, Repeating Courses, and Withdrawal
- Career Planning and Job Search
- Childcare
- disAbility Support Services
- Electronic Devices
- Equal Educational Opportunity
- Financial Aid TV (FATV)
- General Student Complaints
- Grade of FX
- Incomplete Grades
- International Student Services
- Health Awareness
- Libraries/Bookstore
- Police Services & Campus Safety
- Student Life at HCC
- Student Rights and Responsibilities
- Student Services
- Testing
- Transfer Planning
- Veteran Services

Link to HCC Academic Integrity Statement

<https://www.hccs.edu/resources-for/faculty/student-conduct-resources-for-faculty/> (<https://www.hccs.edu/resources-for/faculty/student-conduct-resources-for-faculty/>)

Campus Carry Link

Here's the link to the HCC information about Campus Carry:

<https://www.hccs.edu/departments/police/campus-carry/> (<https://www.hccs.edu/departments/police/campus-carry/>)

HCC Email Policy

When communicating via email, HCC requires students to communicate only through the HCC email system to protect your privacy. If you have not activated your HCC student email account, you can go to [HCC Eagle ID \(https://www.hccs.edu/resources-for/current-students/student-e-maileagle-id/\)](https://www.hccs.edu/resources-for/current-students/student-e-maileagle-id/) and activate it now. You may also use Canvas Inbox to communicate.

Office of Institutional Equity

Use the link below to access the HCC Office of Institutional Equity, Inclusion, and Engagement (<https://www.hccs.edu/departments/institutional-equity/> (<https://www.hccs.edu/departments/institutional-equity/>))

Ability Services

HCC strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including long and short term conditions, mental health, chronic or temporary medical conditions), please meet with a campus Abilities Counselor as soon as possible in order to establish reasonable accommodations. Reasonable accommodations are established through an interactive process between you, your instructor(s) and Ability Services. It is the policy and practice of HCC to create inclusive and accessible learning environments consistent with federal and state law. For more information, please go to <https://www.hccs.edu/support-services/ability-services/> (<https://www.hccs.edu/support-services/ability-services/>)

Title IX

Houston Community College is committed to cultivating an environment free from inappropriate conduct of a sexual or gender-based nature including sex discrimination, sexual assault, sexual harassment, and sexual violence. Sex discrimination includes all forms of sexual and gender-based misconduct and violates an individual's fundamental rights and personal dignity. Title IX prohibits discrimination on the basis of sex-including pregnancy and parental status in educational programs and activities. If you require an accommodation due to pregnancy please contact an Abilities Services Counselor. The Director of EEO/Compliance is designated as the Title IX Coordinator and Section 504 Coordinator. All inquiries concerning HCC policies, compliance with applicable laws, statutes, and regulations (such as Title VI, Title IX, and Section 504), and complaints may be directed to:

David Cross
Director EEO/Compliance
Office of Institutional Equity & Diversity
3100 Main
(713) 718-8271
Houston, TX 77266-7517 or Institutional.Equity@hccs.edu (<mailto:Institutional.Equity@hccs.edu>)

<http://www.hccs.edu/departments/institutional-equity/title-ix-know-your-rights/> (<http://www.hccs.edu/departments/institutional-equity/title-ix-know-your-rights/>)

Office of the Dean of Students

Contact the office of the Dean of Students to seek assistance in determining the correct complaint procedure to follow or to identify the appropriate academic dean or supervisor for informal resolution of complaints.

<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-complaints/speak-with-the-dean-of-students/> (<https://www.hccs.edu/about-hcc/procedures/student-rights-policies--procedures/student-complaints/speak-with-the-dean-of-students/>)

Student Success

Expect to spend at least twice as many hours per week outside of class as you do in class studying the course content. Additional time will be required for written assignments. The assignments provided will help you use your study hours wisely. Successful completion of this course requires a combination of the following:

- Reading the textbook
- Attending class in person and/or online
- Completing assignments
- Participating in class activities

There is no short cut for success in this course; it requires reading (and probably re-reading) and studying the material using the course objectives as a guide.

Canvas Learning Management System

Canvas is HCC's Learning Management System (LMS), and can be accessed at the following URL:

<https://eagleonline.hccs.edu> (<https://eagleonline.hccs.edu>)

HCCS Open Lab locations may be used to access the Internet and Canvas. For best performance, Canvas should be used on the current or first previous major release of Chrome, Firefox, Edge, or Safari. Because it's built using web standards, Canvas runs on Windows, Mac, Linux, iOS, Android, or any other device with a modern web browser.

Canvas only requires an operating system that can run the latest compatible web browsers. Your computer operating system should be kept up to date with the latest recommended security updates and upgrades.

HCC Online Information and Policies

Here is the link to information about HCC Online classes, which includes access to the required Online Information Class Preview for all fully online classes: <https://www.hccs.edu/online/> (<https://www.hccs.edu/online/>)

Scoring Rubrics, Sample Assignments, etc.

Look in Canvas for the scoring rubrics for assignments, samples of class assignments, and other information to assist you in the course. <https://eagleonline.hccs.edu/login/ldap> (<https://eagleonline.hccs.edu/login/ldap>)

Instructor and Student Responsibilities

As your Instructor, it is my responsibility to:

- Provide the grading scale and detailed grading formula explaining how student grades are to be derived
- Facilitate an effective learning environment through learner-centered instructional techniques
- Provide a description of any special projects or assignments
- Inform students of policies such as attendance, withdrawal, tardiness, and making up assignments
- Provide the course outline and class calendar that will include a description of any special projects or assignments
- Arrange to meet with individual students during office hours, and before and after class as required

As a student, it is your responsibility to:

- Attend class in person and/or online
- Participate actively by reviewing course material, interacting with classmates, and responding promptly in your communication with me
- Read and comprehend the textbook
- Complete the required assignments and exams
- Ask for help when there is a question or problem
- Keep copies of all paperwork, including this syllabus, handouts, and all assignments
- Be aware of and comply with academic honesty policies in the [HCCS Student Handbook](https://www.hccs.edu/resources-for/current-students/student-handbook/) (<https://www.hccs.edu/resources-for/current-students/student-handbook/>)

EGLS3

The EGLS³ ([Evaluation for Greater Learning Student Survey System](https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/) (<https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/>)) will be available for most courses near the end of the term until finals start. This brief survey will give invaluable information to your faculty about their teaching. Results are anonymous and will be available to faculty and division chairs after the end of the term. EGLS³ surveys are only available for the Fall and Spring semesters. -EGLS3 surveys are not offered during the Summer semester due to logistical constraints.

<https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/> (<https://www.hccs.edu/resources-for/current-students/egls3-evaluate-your-professors/>)

Housing and Food Assistance for Students

Any student who faces challenges securing their foods or housing and believes this may affect their performance in the course is urged to contact the Dean of Students at their college for support. Furthermore, please notify the professor if you are comfortable in doing so.

This will enable HCC to provide any resources that HCC may possess.

Student Resources

Tutoring

HCC provides free, confidential, and convenient academic support, including writing critiques, to HCC students in an online environment and on campus. Tutoring is provided by HCC personnel in order to ensure that it is contextual and appropriate. Visit the [HCC Tutoring Services \(https://www.hccs.edu/resources-for/current-students/tutoring/\)](https://www.hccs.edu/resources-for/current-students/tutoring/) website for services provided.

Libraries

The HCC Library System consists of 9 libraries and 6 Electronic Resource Centers (ERCs) that are inviting places to study and collaborate on projects. Librarians are available both at the libraries and online to show you how to locate and use the resources you need. The libraries maintain a large selection of electronic resources as well as collections of books, magazines, newspapers, and audiovisual materials. The portal to all libraries' resources and services is the HCCS library web page at <https://library.hccs.edu> (<https://library.hccs.edu>).

Supplementary Instruction

Supplemental Instruction is an academic enrichment and support program that uses peer-assisted study sessions to improve student retention and success in historically difficult courses. Peer Support is provided by students who have already succeeded in completion of the specified course, and who earned a grade of A or B. Find details at <https://www.hccs.edu/resources-for/current-students/supplemental-instruction/> (<https://www.hccs.edu/resources-for/current-students/supplemental-instruction/>).

Resources for Students:

<https://www.hccs.edu/resources-for/current-students/communicable-diseases/resources-for-students/>
(<https://www.hccs.edu/resources-for/current-students/communicable-diseases/resources-for-students/>)

Basic Needs Resources:

<https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/> (<https://www.hccs.edu/support-services/counseling/hcc-cares/basic-needs-resources/>)

Student Basic Needs Application:

https://hccs.co1.qualtrics.com/jfe/form/SV_25WyNx7NwMRz1FH
(https://hccs.co1.qualtrics.com/jfe/form/SV_25WyNx7NwMRz1FH)

COVID-19

Here's the link to the HCC information about COVID-19:

<https://www.hccs.edu/resources-for/current-students/communicable-diseases/> (<https://www.hccs.edu/resources-for/current-students/communicable-diseases/>)

Sensitive or Mature Course Content

In this college-level course, we may occasionally discuss sensitive or mature content. All members of the classroom environment, from your instructor to your fellow students, are expected to handle potentially controversial subjects with respect and consideration for one another's varied experiences and values.

Instructional Modalities

In-Person (P)

Safe, face-to-face course with scheduled dates and times

Online on a Schedule (WS)

Fully online course with virtual meetings at scheduled dates and times

Online Anytime (WW)

Traditional online course without scheduled meetings

Hybrid (H)

Course that meets safely 50% face-to-face and 50% virtually

Hybrid Lab (HL)

Lab class that meets safely 50% face-to-face and 50% virtually

Course Calendar

Syllabus Modifications

The instructor reserves the right to modify the syllabus at any time during the semester and will promptly notify students in writing, typically by e-mail, of any such changes.

When	Topic	Notes																												
		<p>See Connect for online assessment due dates</p> <p>Verify grades in CANVAS every week during the Semester</p>																												
		<table border="1"><thead><tr><th>Week Start</th><th>Due Date</th><th>Ch</th><th>TOPIC</th></tr></thead><tbody><tr><td>Aug 23</td><td>Aug 29</td><td>1</td><td>Auditing and Assurance Services</td></tr><tr><td>Aug 30</td><td>Sep 5</td><td>12</td><td>Reports on Audited Financial Statements Syllabus Quiz Due – Password: Fall2331Syllabus</td></tr><tr><td colspan="4">Sept 7: OFFICIAL DAY OF RECORD</td></tr><tr><td>Sep 6</td><td>Sep 12</td><td>2</td><td>Professional Standards</td></tr><tr><td>Sep 13</td><td>Sep 19</td><td>Mod B</td><td>Professional Ethics</td></tr><tr><td>Sep 20</td><td>Sep 26</td><td>3</td><td>Engagement Planning</td></tr></tbody></table>	Week Start	Due Date	Ch	TOPIC	Aug 23	Aug 29	1	Auditing and Assurance Services	Aug 30	Sep 5	12	Reports on Audited Financial Statements Syllabus Quiz Due – Password: Fall2331Syllabus	Sept 7: OFFICIAL DAY OF RECORD				Sep 6	Sep 12	2	Professional Standards	Sep 13	Sep 19	Mod B	Professional Ethics	Sep 20	Sep 26	3	Engagement Planning
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When	Topic	Start	End	Mod	Topic
		Sept 27	Oct 3	Mod G	Data and Analytics in Auditing
		Oct 4	Oct 10	4	Management Fraud and Audit Risk
		Oct 11	Oct 17	5	Risk Assessment: Internal Control Evaluation
		Oct 18	Oct 24	Mod H	Auditing and Information Technology
		Oct 25	Oct 31	6	Employee Fraud and the Audit of Cash
Oct 29: LAST DAY TO WITHDRAW					
		Nov 1	Nov 7	7	Revenue and Collection Cycle
		Nov 8	Nov 14	8	Acquisition and Expenditure Cycle
		Nov 15	Nov 21	9	The Production Cycle and Auditing Inventory
		Nov 22	Nov 28	10	Finance and Investment Cycle
Nov 24 – 26: THANKSGIVING HOLIDAY					
		Nov 29	Dec 5	11	Completing the Audit CPA Exam Practice Due – Extra Credit***
		Dec 6	FINAL EXAM (Proctored) – Details will be posted in CANVAS		
		Dec 12	Class officially closes at 11:59pm		

When	Topic	Notes

Additional Information

Departmental/Program Information

Information for Majors

The Accounting program administers curricula consisting of four (4) awards: (1) Accounting AAS (2) Accounting Certificate Level 1 (3) Accounting- Payroll Specialist - Certificate Level 1 and (4) Forensic Accounting & Fraud Examination - Enhanced Skills Certificate.

Careers in the field

- The Accounting AAS award prepares students to become bookkeepers, accounting clerks, tax preparers, accounting assistants, assistant auditors, accounts payable clerks, accounts receivable clerks, billing coordinators, etc.
- The Accounting Certificate Level 1 award prepares students to become data entry clerks, bookkeepers, tax preparers, staff accountants, accounting clerks, inventory record keepers, payroll clerks.
- Accounting- Payroll Specialist - Certificate Level 1 award prepares students to become payroll coordinators, payroll specialists, and payroll managers.
- Forensic Accounting & Fraud Examination - Enhanced Skills Certificate prepares students to become forensic accountants, fraud accountants, and fraud examiners. HCC departmental student organizations

Accounting Student Organizations

- Financials, Auditing, Regulations and Business – Accounting Students’ Association (FARB-ASA)

Scholarships

- Houston Chapter of CPAs
- AWSCPA
- Texas State Board of Public Accountancy – 5 year scholarship
- HCC Foundation

Process for Expressing Concerns about the Course

If you have concerns about any aspect of this course, please reach out to your instructor for assistance first. If your instructor is not able to assist you, then you may wish to contact the Department Chair. Email sylvia.simmons@hccs.edu or call 713-718-7911