

North Carolina Wesleyan College
ACC 410 Auditing
Online

Amber D. Sheeler, Accounting Instructor		Email: ASheeler@ncwc.edu
Office: GS 111		Phone: 252 985 5446
Office Hours: by appointment		

Course Description

An overview of auditing, including the decision process of individual business, internal controls, audit tests, and documentation, sampling size and item testing, the use of computers in auditing and audit reports.

Course Materials

Messier, Glover, and Prawitt (2019) *Auditing & Assurance Services: A Systematic Approach*. 11th ed. New York: McGraw-Hill Irwin.

(See “Bookmark” section of the course for the link to the register for McGraw Connect)

General Course Policies

Attendance

Attendance is required, even for an online course. According to the NCWC College Catalog, students missing more than 20% after the first two weeks the student may receive an “F” in the course. Attendance is taken through discussion participation each week. Discussion posts made after the week has ended will not count towards discussion participation.

- Initial post by Wednesday = present
- Initial post made after Wednesday = tardy
- No post to the active week discussion forum will constitute an absence

Participation in Week 1 is **required**. No initial post by Wednesday of Week 1 will result in a report of “no show” for the course and administratively dropped from the course.

Respect

In this course, we begin with the assumption that the opinions, positions and perspectives of others are worthy of respect. At the same time, we will challenge one another to support and defend our viewpoints with clear and logical arguments. In all events, we treat persons with dignity and respect, even if we personally reject their views.

Participation

Participation is an expectation of the class and considered part of your final course grade. This is a critical element in order to make the class engaging. Participation is made through class discussion and engagement in hands-on projects both in and out of class.

Communication

It is the student’s responsibility to check the announcements, My Assignments, and My.NCWC.edu email for this course. It is recommended to check email at least once daily – I regularly send out weekly announcements and reminders.

Course Specific Policies

Reading Assignments

Reading assignments and review of available Chapter PowerPoints should be completed before participating in each class discussion in order to fully and accurately discuss the material. The weekly reading assignments are indicated in the course outline. If you are unclear on a specific concept, be sure to ask questions in “Q&A” discussion forum or email me for clarification and/or additional guidance.

Quizzes

There will be a variety of quizzes throughout the course – as indicated on the course outline. The quizzes will cover the material presented in the textbook and PowerPoints. Quizzes may consist of multiple choice questions, matching, short answer, and fill-in-the-blank. Weekly quizzes will be given to enforce the understanding of the weekly concepts. Weekly quizzes must be completed by the due date. Missed quizzes will not be able to be taken after the week has ended.

Homework Assignments

Textbook Assignments will be assigned for each chapter – Homework assignments will be completed through ConnectPlus. The objective of the textbook assignments is to practice the concepts introduced in the textbook, PowerPoints and discussed in weekly discussion forum.

Be sure to note the due date for each assignment on the course calendar (myNCWC.edu) and ConnectPlus. All homework should be submitted through Connect unless otherwise stated.

There is a link to the ConnectPlus course on myNCWC.edu course under the “Bookmarks” section.

Late assignments will not be accepted under any circumstances; however, two homework grades will be dropped. In extreme circumstances, such major illness requiring hospital admission or death in the immediate family documentation will be required. Late registration, work commitments, and family vacations do not constitute emergencies and extensions WILL NOT be granted in these instances. Extensions will not be granted for students who purchase the wrong book from vendors other than the online NCWC bookstore. In addition, assignments not submitted because the student did not check the course site, Homework Manager, their email, or the announcements on My.NCWC.edu will not be accepted! It is the student’s responsibility to check My Assignments, Announcement, and My.NCWC.edu email account on a daily basis.

Discussion Board and Participation

Each week, excluding Week 8, there will be two discussion boards. Each discussion board will contain a reflection question that each student is required to respond. For each discussion prompt, your initial response to the discussion prompt is due by Wednesday of each week and at least two substantive follow-up replies by the end of the week, Sunday. The grade is broken down between Weekly Discussion and Participation. The Weekly Discussion will reflect the grade of your initial response both quality and accuracy. The Weekly Participation will reflect the grade of your follow-up replies both in frequency, quality and accuracy.

Exams

There is only one exam for this course – the final exam. The final exam is comprehensive covering all the material. The final exam may consist of multiple choice, short answers, or matching. The final exam will not be timed. You will have at least an entire week to complete the exam.

Course Assessment

Weekly Discussion Question	20%		90 – 100 = A
Weekly Participation	10%		80 – 89 = B
Weekly Homework	20%		70 - 79 = C
Weekly Quizzes	20%		60 – 69 = D
Final Exam	30%		< 59 = F
	100%		

*+/- grades will be used as outlined in the College Catalog

NC Wesleyan College Policies

Students with disabilities

Students with disabilities who believe that they may need accommodations in this class are encouraged to speak privately with the Instructor and contact Counseling and Disability Service at 252-985-5369 or 252-985-5131 as soon as possible to coordinate and implement accommodations in a timely fashion. Counseling and Disability Services is located beside the Student Success Center in Pearsall Classroom Building.

APA Formatting

The Business Division citation policy is that all students should use the American Psychological Association (APA) citation style for all assignments and projects. Please use the APA reference materials from the NCWC Library website: <http://www.ncwc.edu/library/help/citing>

Plagiarism and Cheating

See the *NCWC Catalog* for definitions and policies regarding these issues. I always report confirmed cases to the Vice President for Academic Affairs and enact the strictest penalties the College allows. *Unless I specifically instruct you to work on an assignment with other students, I expect you to complete it individually.*