

Course Information	
Course Name:	Assurance Services and Professional Responsibilities
Course ID:	ACT 401
Semester:	Summer, 2025
Mode:	Online

Instructor Information	
Instructor:	Dr. Shipeng Han
Email:	shan@umassd.edu
Phone:	508-910-6525 (Summer Unavailable); Email preferred shan@umassd.edu
Office Hours	Questions are mostly answered through emails.

Class Schedule, Office Hours and Location						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	Weekly start – online (06/16/2025)	Online	Online	Online	Online	
	
	Last Day of Class (08/01/2025)					

Course Description

Course Description:

Auditing and Assurance Services: An Integrated Approach is an introduction to auditing and other assurance services. The primary focus throughout the course will be on the auditor's decision-making process in the financial statement audit, with an emphasis on the fundamental concepts in auditing. Students will understand the objectives to be accomplished in any given audit area, the risks related to the audit engagement, and the decisions to be made with regards to each audit engagement.

Students will be exposed to the most current globally recognized auditing concepts provided by practical examples throughout the text concerning real world settings. Key concepts will also be introduced related to risk assessment as emphasized in standards issued by the Auditing Standards Board (ASB) and the International Auditing and Assurance Standards Board (IAASB).

Students will also gain an understanding of internal control as it relates to tests of controls and substantive tests of transactions that are performed in the financial statement audit and an integrated audit of financial statements and internal control over financial reporting with an emphasis on the requirements of PCAOB Auditing Standards. Risk assessment, technology, fraud, and auditing of internal control issues are integrated throughout the course.

Prerequisite:

ACT 311, ACT 312

Course Credits:

3 of credits.

Required Text:

Auditing and Assurance Services: An Integrated Approach, Arens, Elder and Beasley, Prentice Hall, 17th Edition, 2020. ISBN13: 9780134897431

Optional Materials:

Students may also find CPA Exam review materials helpful in providing additional practice

Course Objectives

This course is designed to accomplish the following objectives:

- Introduce the conceptual and theoretic foundations of auditing;
- Cultivate an understanding and appreciation of the economic and social function of the audit;
- Develop an understanding of the current issues of the auditing and accounting profession;
- Help prepare students to enter the accounting profession;
- Help prepare students for the auditing section of the CPA examination;
- Enhance student's written and oral communication.

Communication Plan

Expectations for electronic communication

Please use email ***ONLY*** when the subject is of a personal and confidential matter. If the question you ask is of a nature that even one other person in the course could benefit from the answer, post the question in the appropriate discussion board forum.

I check my email daily Monday through Friday during normal business hours only. You can expect a reply from me via email within 24 hours during the work week. You may get an email reply during the weekend, but that would be an exception not the rule.

I will also check the discussion forums daily during the work week. I will post often during the first weeks of the course and then drop off in Activity while expecting participants to fill any void. Rest assured however, I will be participating in what I hope will be lively discussions and will ***always*** reply to any discussion comment directed specifically at me.

Time Considerations

Students should be prepared to spend a minimum of 3 hours a week on **reading** and on course assignments. While you may feel that I'm displaying a lot of information to you on a weekly basis remember that in a traditional "live" course you would be coming to class for 3 hours and then spending an additional 3-6 hours (at least) outside of class on assignments and reading. In our online course environment my expectation is that you will be spending those 3 "class hours" on your own, working on the concepts that you would usually get in a live lecture. Please be sure to budget your time accordingly!

Substantive participation should:

- Add value to the discussion and avoid simply repeating, agreeing with, or answering yes or no to peer's comments
- Challenge comments in class, including those of the facilitator
- Ask insightful questions

- Answer other people's questions
- Exemplify the point with real-life events, when possible
- Make comments that are relevant to the course content and objectives

Things to keep in mind as you write discussion posts and communicate with other students:

- Share an experience that is related to the discussion. Comment on other participants' experiences that are related to the course.
- Ask others questions about their ideas and experiences that are related to the course
- Challenge a point that another participant made in a respectful manner. Offer a different perspective on an idea that is being discussed
- Give insights gained from readings that were assigned for the week. If you need more information, ask the participants a question about the week's reading
- Discuss a work issue that is related to the course or discussion and ask for feedback
- Relate how you have applied what you have read, learned or discussed regarding the course to your personal and professional life
- Share another resource such as Web links, books, etc. that you have used to answer other participants' questions or as you explore the topics of the course (as it is a violation of copyright law to copy the actual page)

Methods of Instruction

Evaluation and Grading Breakdown:

Class Participation	15%
Exams (two midterm, one final)	45%
Case Analysis	10%
Quizzes	15%
Assignments	15%

Late Assignments:

You must submit assignments, case analysis, exams to the designated folders on mycourse before the deadline. The folders will be closed and none submission is accepted. You should always do your work in advance to avoid surprises. You may have accesss to the solutions after the designated deadlines. Please check your work after each deadline.

Attendance and Participation Policy

Class participation includes two questions in **Discussion Board** in each chapter. Each week, I will set up at least two topic for discussion online at **Discussion Board**. Every student should contribute to the discussion by making constructive response or sound comments on others'. Participation will be graded based on the quality and the frequency. Participation is important to succeed in this course. If you are inactive for 7 days without providing acceptable excuse (refer to school policy), you will receive "F" for this class.

Incomplete Policy

According to the university catalogue, an incomplete may be given only in exceptional circumstances at the instructor's discretion. The student must be passing at the time of the request or be sufficiently close to passing. If the work is not completed within one year of the recording of the incomplete grade, the grade will become an F(I). The incomplete policy for this course is that at least 70% of the course must be already completed and an exceptional circumstance (i.e. medical issue) must exist. If you feel you require an incomplete for an exceptional reason, you need to email me and state your reasons for the incomplete in writing. We will then decide on a course of action.

Grade Assignment

A+	97-100%	B+	87-89%	C+	77-79%	D+	67-69%	F	59% & Less
A	93-96%	B	83-86%	C	73-76%	D	63-66%		
A-	90-92%	B-	80-82%	C-	70-72%	D-	60-62%		

Course Conduct

UMass Dartmouth policies regarding equal opportunity, discrimination, harassment, and sexual violence apply to all learning environments wherever they are located and from wherever they are taught. This applies to all UE face-to-face, off campus, blended, and online courses. Please see the Office of Diversity, Equity & Inclusion brochure for information at <http://www.umassd.edu/studentaffairs/departments/studentconductanddisputeresolution/studentcodeofconduct/>.

Student Academic Integrity Policy

The UMass Dartmouth's policy on "Academic Integrity Policy" will be enforced in this course. By accepting admission to the School, you have agreed to abide by the Standards. Violations are subject to disciplinary actions. To ensure that there are not any misunderstandings, familiarize yourself with the Standards, which are stated in both the undergraduate catalogue and the student handbook (<http://www.umassd.edu/studentaffairs/studenthandbook/academicregulationsandprocedures/>). If you believe something is unclear, please feel free to speak to me.

Center for Access and Success

In accordance with University policy, if you have a documented disability and require accommodations to obtain equal access in this course, please contact the instructor at the beginning of the semester and provide the appropriate paperwork from the [Center for Access and Success](#). The necessary paperwork is obtained when you bring proper documentation to the Center, which is located in Pine Dale Hall, Room 7136; phone: 508.999.8711.

Resources for UMass Dartmouth Students

Tutoring

If you are having difficulty with the class please:

- Contact me directly using the contact information listed at the top of this document.
- Contact the Academic Resource Center (ARC) for support:
 - Academic Resource Center, Liberal Arts - Room 007
 - Phone: 508.999.8708, Fax: 508.910.6404
- For help with writing assignments you can also make use of online writing tutoring.
 - eTutoring can be accessed at [this link](#) or by clicking the "Online Tutoring" link at the top of the myCourses Dashboard.

Technical Help

Technical support for myCourses is available 24/7:

- Students can email myCoursesHelp@umassd.edu or call the Student Help desk at **508-999-8505** during normal business hours. (Mon-Fri 9:00 a.m.-5:00 p.m. EST)
- During off-hours, weekends, and holidays, technical assistance is available for students at <http://umd.echelp.org/>.

Support information for all other UMass Dartmouth technologies can be found here:

<http://www.umassd.edu/extension/technicalresources/>

Course Schedule

Week/Date Beginning	Unit of Instruction Topic	Responsibilities
Week 1 (06/16/2025 - 06/22/2025)	Chapter 1: The Demand for Audit	Reading: Chapter 1 Assignments: HW1 Quiz 1 Discussion: Topic 1 (Two questions)
	Chapter 2: The CPA Profession	Reading: Chapter 2 Assignments: HW2 Quiz 2 Discussion: Topic 2 (Two questions)

Week 2 (06/23/2025 - 06/29/2025)	Chapter 3: Audit Reports	<p>Reading: Chapter 3</p> <p>Assignments: HW3</p> <p>Quiz 3</p> <p>Discussion: Topic 3 (Two questions)</p>
	Chapter 4: Professional Ethics	<p>Reading: Chapter 4</p> <p>Assignments: HW4 Quiz 4</p> <p>Discussion: Topic 4 (Two questions)</p> <p>Exam 1 (Ch1, 2, 3, 4)</p>
Week 3 (06/30/2025 - 07/06/2025)	Chapter 5: Legal Liability	<p>Reading: Chapter 5</p> <p>Assignments: HW5</p> <p>Quiz 5</p> <p>Discussion: Topic 5 (Two questions)</p>

	Chapter 6: Audit Responsibility & Objectives	Reading: Chapter 6 Assignments: HW6 Quiz 6 Discussion: Topic 6 (Two questions)
Week 4 (07/07/2025 - 07/13/2025)	Chapter 7: Audit Evidence	Reading: Chapter 7 Assignments: HW7 Quiz 7 Discussion: Topic 7 (Two questions)
	Chapter 8: Audit Planning and Materiality	Reading: Chapter 8 Assignments: HW8 Quiz 8 Discussion: Topic 8 (Two questions) Exam 2 (Ch5, 6, 7, 8)

Week 5 (07/14/2025 - 07/20/2025)	Chapter 9: The Risk of Material Misstatement	<p>Reading: Chapter 9</p> <p>Assignments: HW9 Quiz 9 Discussion: Topic 9 (Two questions)</p>
	Chapter 10: Fraud Risks	<p>Reading: Chapter 10</p> <p>Assignments: HW10 Quiz 10 Discussion: Topic 10 (Two questions)</p> <p>Case Analysis Assigned (Due by the end of this semester)</p>
	Chapter 11: Internal Control and COSO Framework	<p>Reading: Chapter 11</p> <p>Assignments: HW11 Quiz 11 Discussion: Topic 11 (Two questions)</p>

Week 6 (07/21/2025 - 07/27/2025)	Chapter 12: Control Risk and Reporting on Internal Controls	Reading: Chapter 12 Assignments: HW12 Quiz 12 Discussion: Topic 12 (Two questions)
	Chapter 13: Overall Audit Strategy	Reading: Chapter 13 Assignments: HW13 Quiz 13 Discussion: Topic 13 (Two questions)
Week 7 (07/28/2025 - 08/03/2025) Class Ends on 08/01	Chapter 14: Sales & Collection Cycle	Reading: Chapter 14 Assignments: HW14 Quiz 14 Discussion: Topic 14 (Two questions)

	Chapter 15: Audit Sampling	Reading: Chapter 15 Assignments: HW15 Quiz 15 Discussion: Topic 15 (Two questions) Exam 3: Ch9, 10, 11, 12, 13, 14, 15; Case Study Due
--	----------------------------	---