

Updated 08/03/2023



WACO, TEXAS

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**COURSE SYLLABUS**

**AND**

**INSTRUCTOR PLAN**

**INTERNAL CONTROL AND AUDITING**

**ACNT 2331 O080**

**ANNETTE BIGHAM**

**NOTE: This is a 16-week Online course.**

## REAL ESTATE INTERNSHIP

RELE 2389 N080

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### **Course Description:**

Study of internal controls, auditing standards and processes used by internal auditors, managers, and independent public accountants.

### **Prerequisites and/or Corequisites:**

None

### **Course Notes and Instructor Recommendations:**

Students are expected to participate in class discussions, to study course material to complete assignments, to complete reading assignments, and to take tests and quizzes as required.

Nonparticipation in the above items will have a detrimental impact on grades and credit. Students are encouraged to do outside reading in sources other than the text.

### **Instructor Information:**

Instructor Name: Annette Bigham  
MCC E-mail: [abigham@mcclennan.edu](mailto:abigham@mcclennan.edu)  
Office Phone Number: (254) 299-8690  
Office Location: BT 201A  
Office/Teacher Conference Hours: MTWTH 2:30-3:30  
Zoom Webconference Information: Meeting ID: 254-299-8690

Must be scheduled in advance with instructor

### **Correspondence Policy:**

Email is the preferred method of communication. Emails are returned within 24 hours recommended of receipt except when receiver over the weekend or during holidays. Emails received during weekends or holidays will be returned the first business day that the College is open. Students are to include the course and section number in the subject of their emails. Failure to include the course and section number in the email's subject line will result in a delay in response.

### **Required Text & Materials:**

Data Analytics for Auditing: Instr & Assign (Bk1)(w/Bk 2 & Acc)  
Edition: 4th  
ISBN: 9780912503622  
Author: Arens  
Copyright Year: 201

**MCC Bookstore Website:** <http://www.mclennan.edu/bookstore/>

**Methods of Teaching and Learning:**

- Demonstration problems
- Evaluation and review of assignments of exercises and problems
- Online practice
- Exams

**Course Objectives and/or Competencies:**

Compute tax liability; prepare forms; and research and report on various tax issues.

**Course Attendance/Participation Guidelines:**

If a student is not in attendance in accordance with the policies/guidelines of the class as outlined in the course syllabus as of the course census date, faculty are required to drop students from their class roster prior to certifying the respective class roster. A student's financial aid will be re-evaluated accordingly and the student will only receive funding for those courses attended as of the course census date.

**Definitions**

The terminology we use is important.

- Drops occur BEFORE the census date and do not count against the student's maximum withdrawal count of 6 classes, as defined by state law.
- Withdrawals occur AFTER the census date and count in the student's maximum withdrawal count of 6 classes.

**Face-to-Face Course Attendance Policy (Business Division)**

Students enrolled in face-to-face courses are expected to attend class.

The instructor will use a method of their choice for routine recording of student attendance. The official record for student attendance is Brightspace. Instructors must update the official record within 24 hours of a class meeting in the days prior to the census date. After the census date, instructors must update the official record within 48 hours of a class meeting.

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If a student fails to appear for face-to-face sessions in the period prior to the census date, the instructor will drop the student for failure to attend even if they complete accessible assignments in Brightspace.

Past census date, for a student to remain in a face-to-face course, they must regularly attend class. If a student misses more than 25% of class meetings prior to the 60% point of the term, the instructor will withdraw the student from the course. If a student misses more than 25% of class meetings and the class is past the 60% point for the term, the instructor will NOT withdraw the student. The student is assigned the grade earned for the course.

If a student attends class meetings but does not complete assignments, they remain in the course and are awarded the grade earned at the end of the term.

Absences are excused in accordance with MCC policy which includes (1) authorized participation in official College functions, (2) personal illness, (3) an illness or a death in the immediate family, (4) Pregnant or Parenting Protections under Title IX and/or Texas State Education Code Chapter 51, Subchapter Z, Section 51.982 or (5) any excused absences as outlined in Section IV of this policy: <https://www.mclennan.edu/employees/policy-manual/docs/B-II.pdf>

Students are required to file a written or electronic request with each instructor for an excused absence in a timely manner.

### **Online & Hyflex Course Attendance Policy (Business Division)**

**The student must complete the orientation by 1/23/24 or they will be dropped from the class.**

To be counted as attending BEFORE the census date, a student must complete and submit at least ONE assignment. Discussion boards, syllabus quizzes, the first set of homework, etc. are considered as meeting the criteria for an assignment. An email to the instructor does NOT count. Logging into Brightspace and accessing content does NOT count. Any student who fails to complete and submit at least one assignment prior to the census date will be dropped from the course.

Past the census date, students who fail to submit two consecutive modules of work without notification of an excused absence as per MCC policy prior to the 60% point of the term will be

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withdrawn from the course. If a student completes any part of a work module, they have “attended” and will not be withdrawn. If a student fails to submit two consecutive modules of work without notification of an excused absence as per MCC policy and the class is past the 60% point of the term, the instructor will NOT withdraw the student. The student will be assigned the grade earned at the end of the term.

## Course Outline or Schedule:

### Tentative Assignment Calendar

Material to be Covered					
Week		Enrolled Agent Exam Topics	Due Date	Internal Control and Auditing Topics	Due Date
1/8/2024 -	1/14/2024	Orientation	Due 1/16/2024	Orientation	Due 1/16/2024
1/15/2024 -	1/21/2024	Install Exam Prep Software	Due 1/22/2024	Install NC3 Software 1	
				Install ACL Audit Software	
				Install Tableau Software	Due 1/22/2024
1/22/2024 -	1/28/2024	1.1 and 1.2	Quiz Due 1/29/24	CH 2 Familiarization	
1/29/2024 -	2/4/2024	2.1 and 2.2	Quiz Due 2/5/24		CH 2 Due 2/5/24
2/5/2024 -	2/11/2024	2.3 and 2.4	Quiz Due 2/12/24	CH 3 Filters, Computed Fields	
2/12/2024 -	2/18/2024	2.5 and 2.6	Quiz Due 2/19/24		CH 3 Due 2/19/24
2/19/2024 -	2/25/2024	3.1 and 3.2	Quiz Due 2/26/24	CH 4 Investigative Commands	
2/26/2024 -	3/3/2024	3.3	Quiz Due 3/11/24		CH 4 Due 3/11/24
3/4/2024 -	3/10/2024	SPRING BREAK			
3/11/2024 -	3/17/2024	4.1 and 4.2	Quiz Due 3/18/24	CH 5 Sampling Command	
3/18/2024 -	3/24/2024	4.3	Quiz Due 3/25/24		CH 5 Due 3/25/24
3/25/2024 -	3/31/2024	1.3 and 1.4	Quiz Due 4/1/24	CH 6 Manipulate Data	
4/1/2024 -	4/7/2024	Practice Exam 1	Practice Exam Due 4/8/24		CH 6 Due 4/8/24
4/8/2024 -	4/14/2024	Practice Exam 2	Practice Exam Due 4/15/24	Tableau Case Studies	
4/15/2024 -	4/21/2024	Practice Exam 3	Practice Exam Due 4/22/24		
4/22/2024 -	4/28/2024	Practice Exam 4	Practice Exam Due 4/30/24		Tableau Case Studies Due 4/30/24
4/30/2024		ALL PRACTICE EXAMS AND TABLEAU CASE STUDIES DUE 4/30/24			

## Course Grading Information:

Textbook Projects	35%
Enrolled Agent Exam Preparation	35%

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Practice Exams	30%
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The following percentages relate to demonstrated proficiencies in the objectives and course content:

### Proficiency Grade

90-100%	A
80-89%	B
70-79%	C
60-69%	D
Less than 60%	F

### **Late Work and Make Up Work Policies:**

Any assignment not turned in by the due date will be considered late and is subject to a penalty of 25%.

### **Student Behavioral Expectations or Conduct Policy:**

Students are expected to maintain classroom decorum that includes respect for other students and the instructor, prompt, and regular attendance, and an attitude that seeks to take full advantage of the education opportunity.

### **[Click Here for the MCC Attendance/Absences Policy](https://www.mclennan.edu/highlander-guide/policies.html)**

**(<https://www.mclennan.edu/highlander-guide/policies.html>)**

Click on the link above for the college policies on attendance and absences. Your instructor may have additional guidelines specific to this course.

10/09/2023



## **ACADEMIC RESOURCES/POLICIES**

### **Accommodations/ADA Statement:**

Any student who is a qualified individual with a disability may request reasonable accommodations to assist with providing equal access to educational opportunities. Students should contact the Accommodations Coordinator as soon as possible to provide documentation and make necessary arrangements. Once that process is completed, appropriate verification will be provided to the student and instructor. Please note that instructors are not required to provide classroom accommodations to students until appropriate verification has been provided by the Accommodations Coordinator. For additional information, please visit [www.mclennan.edu/disability](http://www.mclennan.edu/disability)

Students with questions or who require assistance with disabilities involving physical, classroom, or testing accommodations should contact:

[disabilities@mclennan.edu](mailto:disabilities@mclennan.edu) (254)299-8122  
Room 319, Student Services Center

### **Title IX:**

We care about your safety, and value an environment where students and instructors can successfully teach and learn together. If you or someone you know experiences unwelcomed behavior, we are here to help. Individuals who would like to report an incident of sexual misconduct are encouraged to immediately contact the Title IX Coordinator at [titleix@mclennan.edu](mailto:titleix@mclennan.edu) or by calling, Dr. Claudette Jackson, (Accommodations/Title IX) at (254) 299-8465. MCC employees are mandatory reporters and must report incidents immediately to the Title IX Coordinator. Individuals may also contact the MCC Police Department at (254) 299-8911 or the MCC Student Counseling Center at (254) 299-8210. The MCC Student Counseling Center is a confidential resource for students. Any student may report sexual harassment anonymously by visiting <http://www.lighthouse-services.com/mclennan/>

Additionally, Title IX provides rights and protections for pregnant and newly parenting students. Go to McLennan's Title IX webpage at [www.mclennan.edu/titleix/](http://www.mclennan.edu/titleix/). It contains more information about definitions, reporting, confidentiality, resources, and what to do if you or someone you know is a victim of sexual misconduct, gender-based violence or the crimes of rape, acquaintance rape, sexual assault, sexual harassment, stalking, dating violence, or domestic violence.

**Student Support/Resources:**

MCC provides a variety of services to support student success in the classroom and in your academic pursuits to include counseling, tutors, technology help desk, advising, financial aid, etc. A listing of these and the many other services available to our students is available at <http://www.mclennan.edu/campus-resource-guide/>

Academic Support and Tutoring is here to help students with all their course-related needs. Specializing in one-on-one tutoring, developing study skills, and effectively writing essays. Academic Support and Tutoring can be found in the Library and main floor of the Learning Commons. This service is available to students in person or through Zoom. You can contact the Academic Support and Tutoring team via Zoom or email ([ast@mclennan.edu](mailto:ast@mclennan.edu)) by going to our website (<https://www.mclennan.edu/academic-support-and-tutoring/>)

College personnel recognize that food, housing, and transportation are essential for student success. If you are having trouble securing these resources or want to explore strategies for balancing life and school, we encourage you to contact either MCC CREW – Campus Resources Education Web by calling (254) 299-8561 or by emailing [crew@mclennan.edu](mailto:crew@mclennan.edu) or a Success Coach by calling (254) 299-8226 or emailing [success@mclennan.edu](mailto:success@mclennan.edu).

Paulanne's Pantry (MCC's food pantry) provides free food by appointment to students, faculty and staff. To schedule an appointment, go to <https://calendly.com/paulannespantry-mcc/15min>.

The CREW, Success Coaches, and Paulanne's Pantry are all located on the second floor of the Student Services building in Success Coaching Services.

**MCC Foundation Emergency Grant Fund:**

Unanticipated expenses, such as car repairs, medical bills, housing, or job loss can affect us all. Should an unexpected expense arise, the MCC Foundation has an

emergency grant fund that may be able to assist you. Please go to <https://www.mclennan.edu/foundation/scholarships-and-resources/emergencygrant.html> to find out more about the emergency grant. The application can be found at [https://www.mclennan.edu/foundation/docs/Emergency\\_Grant\\_Application.pdf](https://www.mclennan.edu/foundation/docs/Emergency_Grant_Application.pdf)

**MCC Academic Integrity Statement:**

Please view our [Academic integrity statement](#) for more information about academic integrity, dishonesty, and cheating. The unauthorized use of artificial intelligence (AI) for classwork can be a violation of the College's General Conduct Policy. Whether AI is authorized in a course and the parameters in which AI can be used in a course will be outlined by each instructor.

**Minimum System Requirements to Utilize MCC's D2L|Brightspace:**

Go to <https://www.mclennan.edu/center-for-teaching-and-learning/Faculty-and-Staff-Commons/requirements.html> for information on the minimum system requirements needed to reliably access your courses in MCC's D2L|Brightspace learning management system.

**Minimum Technical Skills:**

Students should have basic computer skills, knowledge of word processing software, and a basic understanding of how to use search engines and common web browsers.

**Backup Plan for Technology:**

In the event MCC's technology systems are down, you will be notified via your MCC student email address. Please note that all assignments and activities will be due on the date specified in the Instructor Plan, unless otherwise noted by the instructor.

**Email Policy:**

McLennan Community College would like to remind you of the policy (<http://www.mclennan.edu/employees/policy-manual/docs/E-XXXI-B.pdf>) regarding college email. All students, faculty, and staff are encouraged to use their McLennan email addresses when conducting college business.

A student's McLennan email address is the preferred email address that college employees should use for official college information or business. Students are expected to read and, if needed, respond in a timely manner to college emails. For more information about your student email account, go to [www.mclennan.edu/studentemail](http://www.mclennan.edu/studentemail).

**Instructional Uses of Email:**

Faculty members can determine classroom use of email or electronic communications. Faculty should expect and encourage students to check the college email on a regular basis. Faculty should inform students in the course syllabus if another communication method is to be used and of any special or unusual expectations for electronic communications.

If a faculty member prefers not to communicate by email with their students, it should be reflected in the course syllabus and information should be provided for the preferred form of communication.

**Email on Mobile Devices:**

The College recommends that you set up your mobile device to receive McLennan emails. If you need assistance with set-up, you may email [Helpdesk@mclennan.edu](mailto:Helpdesk@mclennan.edu) for help.

You can find help on the McLennan website about connecting your McLennan email account to your mobile device:

- [Email Setup for iPhones and iPads](#)
- [Email Setup for Androids](#)

**Forwarding Emails:**

You may forward emails that come to your McLennan address to alternate email addresses; however, the College will not be held responsible for emails forwarded to an alternate address that may be lost or placed in junk or spam filters.

For more helpful information about technology at MCC, go to [MCC's Tech Support](#) or email [helpdesk@mclennan.edu](mailto:helpdesk@mclennan.edu).

**Disclaimer:**

The resources and policies listed above are merely for informational purposes and are subject to change without notice or obligation. The College reserves the right to change policies and other requirements in compliance with State and Federal laws. The provisions of this document do not constitute a contract.