

STUDENT WARNING: This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

American Public University System

The Ultimate Advantage is an Educated Mind

School: Business
Course Number: ACCT609
Course Name: Auditing & Assurance I
Credit Hours: 3 hours
Length of Course: 8 weeks
Prerequisite: ACCT400 or equivalent

Please see the **Lessons** area in the classroom for additional course specific information

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Course Description (Catalog)

The primary emphasis of this course is on the auditor's decision-making process in a financial statement audit, as well as an integrated audit of both financial statements and internal control over financial reporting required for accelerated filer public companies. The course provides up-to-date coverage of globally recognized auditing concepts, integrates auditing research, and applies practical examples of those concepts in real-world settings.

Course Scope

The primary goal of the course is to expand students understanding and application of auditing research, processes, planning, and execution. This course provides an in-depth analysis of a wide range of topics on auditing. Topics include audit reports, responsibilities, objectives, evidence, planning, legal liability, and ethics.

Course Materials

Required Course Textbook

Arens, A.A., Elder, R.J., Beasley, M.S., & Hogan, C.E. (2017). *Auditing and Assurance Services* (16th ed.). Upper Saddle River, NJ: Pearson Prentice Hall.

Websites and Videos

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In addition to the required course texts the following public domain Websites are useful. Please abide by the university's academic honesty policy when using Internet sources as well. Note web site addresses are subject to change.

- ☐ [Textbook Companion Website](#)
- ☐ [American Psychological Association \(APA\) Style Website](#)
- ☐ [Purdue Online Writing Lab](#)
- ☐ [Turnitin Website](#)

Course Objectives

After successfully completing this course, you will be able to:

- ☐ CO 1. Evaluate the demand for external audits, internal audits, and assurance services in a globalized economy.
- ☐ CO 2. Assess the key elements of the audit report, auditor responsibilities, audit objectives, audit evidence, audit planning and analytical procedures.
- ☐ CO 3. Appraise the role of auditing in the CPA profession.
- ☐ CO 4. Apply professional ethics to external and internal audits.
- ☐ CO 5. Describe the legal environment and responsibilities of auditors.
- ☐ CO 6. Integrate auditing research to accounting case studies and scenarios.

Method of Assessment

- A: Tests (40%)
- B: Quizzes (30%)
- C: Assignments (20%)
- D: Discussion Forums (10%)

A. Tests

There will be two (2) tests in the course, a midterm and a final given in modules four and eight respectively. The tests in this class will consist of multiple choice questions and/or short answer problems. Tests will be three hours long and focus on the material covered in the course. Tests may be administered using the Examity test proctoring service. If so, it is the student's responsibility to notify the instructor and the test proctoring service regarding any schedule changes or non-disability related accommodations.

B. Quizzes:

Course quizzes will be given using MyLabsPlus. These assignments will be a series of exercises, problems, simulations, and short case studies. Assignments will have a specific due date with specific instructions. Late homework will be subject to the university's Late Work/Make-up Policy

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detailed in the Student Handbook.

C. Assignments:

Throughout the term, homework will be given in several modules to test student understanding of the material. Homework will consist of assessing peer-reviewed articles, research papers, or case studies. Please refer to the APA Manual 6th edition for the format of the homework.

D. Discussion Forums:

Participation in the discussion forums is an essential component of the final grade. All students are expected to engage in lively discussions and answer instructor follow-up questions. The quality of participations along with student netiquette will be a part of the grade.

ASSESSMENT OF THE COURSE OBJECTIVES

Course Objectives	Assessment Method(s)
1	Test question, assignment, discussion, and quiz question
2	Test question, assignment, discussion, and quiz question
3	Test question, assignment, discussion, and quiz question
4	Test question, assignment, discussion, and quiz question
5	Test question, assignment, discussion, and quiz question
6	Test question, assignment, discussion, and quiz question

The following distribution will be used in assigning grades (decimal points will be rounded to the nearest whole number at semester's end).

Grade	Quality Points/Grading Percent
A	4.0/ 100 - 94

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A-	3.67/ 93 - 90
B+	3.33/ 89 - 87
B	3.0/ 86 - 84
B-	2.67/ 83 - 80
C	2.33/ 79 - 75
F	0.0/ 74 - 0

Course Outline

<u>Week</u>	<u>Topic</u>	<u>Learning Objectives</u>	<u>Readings</u>
1	Auditing, Assurance Services, & the CPA Profession	<p>CO 1. Evaluate the demand for external audits, internal audits, and assurance services in a globalized economy.</p> <p>CO 3. Appraise the role of auditing in the CPA profession.</p> <p>CO 6. Integrate auditing research to accounting case studies and scenarios.</p>	<p>Chapter 1: The Demand for Audit and other Assurance Services</p> <p>Chapter 2: The CPA Profession Chambers, A. D., & Odar, M. (2015). A new vision for internal audit. <i>Managerial Auditing Journal</i>, 30(1), 34-55. Badea, G., Elefterie, L., & Spineanu-Georgescu, L. (2014). The internal audit contribution to the governance of the entity. <i>Economics, Management and Financial Markets</i>, 9(4), 135-140.</p>
2	Audit Reports	CO 2. Assess the key elements of the audit report, auditor responsibilities, audit objectives, audit evidence, audit planning and analytical procedures.	<p>Chapter 3: Audit Reports</p> <p>Boyle, D. M., DeZoort, F. T., & Hermanson, D. R. (2015). The Effects of Internal Audit Report Type and Reporting Relationship on Internal Auditors' Risk Judgments. <i>Accounting Horizons</i>, 29(3), 695-718.</p>

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		CO 6. Integrate auditing research to accounting case studies and scenarios.	Holt, T. P., & DeZoort, T. (2009). The effects of internal audit report disclosure on investor confidence and investment decisions. <i>International Journal of Auditing</i> , 13(1), 61-77.
3	Professional Ethics	CO 4. Apply professional ethics to external and internal audits CO 6. Integrate auditing research to accounting case studies and scenarios.	Chapter 4: Professional Ethics Arel, B., Beaudoin, C. A., & Cianci, A. M. (2012;2011;). The impact of ethical leadership, the internal audit function, and moral intensity on a financial reporting decision. <i>Journal of Business Ethics</i> , 109(3), 351-366. Calota, G. (2008). code of ethics for internal auditors harmonised with the international standards for internal audit. <i>Annals of the University of Petrosani: Economics</i> , (1), 41-48.
4	Midterm	CO1, CO2, CO3, CO4 & CO6	N/A
5	Legal Liability	CO 5. Describe the legal environment and responsibilities of auditors CO 6. Integrate auditing research to accounting case studies and scenarios.	Chapter 5: Legal Liability Smetanko, O. V. (2015). internal audit as a key element in the system of fraud prevention at joint-stock companies. <i>Aktual'Ni Problemy Ekonomiky = Actual Problems in Economics</i> , (173), 364. Munteanu, V., Copcinschi, L., Luschi, C., & Lăceanu, A. (2016). internal audit - determinanat factor in preventing and detecting fraud related activity to public entities financial accounting. <i>Knowledge Horizons. Economics</i> , 8(2), 14.
6	Audit Responsibilities, Objectives & Evidence	CO 2. Assess the key elements of the audit report, auditor responsibilities, audit	Chapter 6: Audit Responsibilities & Objectives

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		objectives, audit evidence, audit planning and analytical procedures.	
		CO 6. Integrate auditing research to accounting case studies and scenarios.	<p>Chapter 7: Audit Evidence</p> <p>Marx, B., & Voogt, T. (2010). Audit committee responsibilities vis-à-vis internal audit: How well do top 40 FTSE/JSElisted companies shape up? <i>Meditari Accountancy Research</i>, 18(1), 17-32.</p> <p>Anderson, U. L., Christ, M. H., Johnstone, K. M., & Rittenberg, L. E. (2012). A post-SOX examination of factors associated with the size of internal audit functions. <i>Accounting Horizons</i>, 26(2), 167-191.</p>
7	Audit Planning & Analytical Procedures	<p>CO 2. Assess the key elements of the audit report, auditor responsibilities, audit objectives, audit evidence, audit planning and analytical procedures.</p> <p>CO 6. Integrate auditing research to accounting case studies and scenarios.</p>	<p>Chapter 8: Audit Planning & Procedures</p> <p>Wimoonard, T., Ussahawanitichakit, P., & Janjarasjit, S. (2015). strategic internal audit excellence and organizational survival: A conceptual model. <i>Allied Academies International Conference. Academy of Accounting and Financial Studies. Proceedings</i>, 20(2), 185.</p> <p>Roussy, M., & Brivot, M. (2016). Internal audit quality: A polysemous notion? <i>Accounting, Auditing & Accountability Journal</i>, 29(5), 714-738.</p>
8	Final	CO2, CO5 & CO6	N/A

Course Delivery Method

This course delivered via distance learning will enable students to complete academic work in a flexible manner, completely online. Course materials and access to an online learning management system will be made available to each student. Online assignments are due by Sunday evening of the week as noted and include Forum questions (accomplished in groups

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through a threaded forum), examination, and individual assignments submitted for review by the Faculty Member). Assigned faculty will support the students throughout this eight-week course.

Policies

Please see the [Student Handbook](#) to reference all University policies. Quick links to frequently asked question about policies are listed below.

[Drop/Withdrawal Policy](#)

[Plagiarism Policy](#)

[Extension Process and Policy](#)

[Disability Accommodations](#)

Grading Scale

Please see the [Student Handbook](#) to reference the University's [grading scale](#).

Citation and Reference Style

Attention Please: Students will follow the APA Format as the sole citation and reference style used in written work submitted as part of coursework to the University. Assignments completed in a narrative essay or composition format must follow the citation style cited in the APA Format.

Late Assignments

Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. The due date for each assignment is listed under each Assignment. As adults, students, and working professionals, I understand you must manage competing demands on your time. We all know that “life happens” but it is important to adhere as closely to the deadlines in the class as possible.

Should you need additional time to complete an assignment, please contact me before the due date so we can discuss the situation and determine an acceptable resolution. If arrangements are not made in advance, a late penalty of 10% will be assessed for any assignment submitted 1-7 days past the due date. Assignments will not be accepted after the 7th day. No work will be accepted past the final day of class.

Netiquette

Online universities promote the advancement of knowledge through positive and constructive debate – both inside and outside the classroom. Forums on the Internet, however, can occasionally degenerate into needless insults and “flaming.” Such activity and the loss of good manners are not acceptable in a university setting – basic academic rules of good behavior and proper “Netiquette” must persist. Remember that you are in a place for the rewards and excitement of learning which does not include descent to personal attacks or student attempts

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to stifle the Forum of others.

- ❑ **Technology Limitations:** While you should feel free to explore the full-range of creative composition in your formal papers, keep e-mail layouts simple. The Sakai classroom may not fully support MIME or HTML encoded messages, which means that bold face, italics, underlining, and a variety of color-coding or other visual effects will not translate in your e-mail messages.
- ❑ **Humor Note:** Despite the best of intentions, jokes and especially satire can easily get lost or taken seriously. If you feel the need for humor, you may wish to add “emoticons” to help alert your readers: ;-), :), ☺

Disclaimer Statement

Course content may vary from the outline to meet the needs of this particular group.

Academic Services

The Online Library is available to enrolled students and faculty from inside the electronic campus. This is your starting point for access to online books, subscription periodicals, and Web resources that are designed to support your classes and generally not available through search engines on the open Web. In addition, the Online Library provides access to special learning resources, which the University has contracted to assist with your studies. Questions can be directed to librarian@apus.edu.

- ❑ **Charles Town Library and Inter Library Loan:** The University maintains a special library with a limited number of supporting volumes, collection of our professors’ publication, and services to search and borrow research books and articles from other libraries.
- ❑ **Electronic Books:** You can use the online library to uncover and download over 50,000 titles, which have been scanned and made available in electronic format.
- ❑ **Electronic Journals:** The University provides access to over 12,000 journals, which are available in electronic form and only through limited subscription services.
- ❑ **Tutor.com:** AMU and APU Civilian & Coast Guard students are eligible for 10 free hours of tutoring provided by APUS. [Tutor.com](http://tutor.com) connects you with a professional tutor online 24/7 to provide help with assignments, studying, test prep, resume writing, and more. Tutor.com is tutoring the way it was meant to be. You get expert tutoring whenever you need help, and you work one-to-one with your tutor in your online classroom on your specific problem until it is done.
- ❑ **Disability Accommodations:** Students are encouraged email dsa@apus.edu to discuss potential academic accommodations and begin the review process.

Request a Library Guide for your course (<http://apus.libguides.com/index.php>)

The AMU/APU Library Guides provide access to collections of trusted sites on the Open Web and licensed resources on the Deep Web. The following are specially tailored for

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academic research at APUS:

- ☐ Program Portals contain topical and methodological resources to help launch general research in the degree program. To locate, search by department name, or navigate by school.
- ☐ Course Lib-Guides narrow the focus to relevant resources for the corresponding course. To locate, search by class code (e.g., SOCI111), or class name.

If a guide you need is not available yet, please email the APUS Library: librarian@apus.edu.

Turnitin.com

Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze a paper and report instances of potential plagiarism for the student to edit before submitting it for a grade. In some cases professors may require students to use Turnitin.com. This is automatically processed through the Assignments area of the course.