

Course Syllabus: Internal Auditing Acctg 422-01

Kelce 214

MW 9:30-10:45, Spring 2023

Instructor: Gail L. Yarick, PHD, CPA, Assistant Professor

Office: Kelce 201F

Monday & Wednesday: 10:45am-2:00pm Hours:

Tuesday & Thursday: 12:15pm-2:00pm

By appointment as needed

Office: 620-235-4563; Cell: 620-719-0519 (if text, please include name and course) Phone:

E-mail: gyarick@pittstate.edu

Textbook

Internal Auditing Assurance & Advisory Services, 5th Edition, Anderson, Head, Mar, Ramamoorti, Riddle, Salamasick, and Sobel, The IIA Research Foundation. Available for purchase at the bookstore, or directly through the IIA at: https://www.theiia.org/en/products/bookstore/internal-auditing-assurance-and-advisory-



ACCTG 422: Internal Auditing (3 hours) Process of obtaining and evaluating internal audit evidence and communicating audit results. Includes methods to assess organizational risks, controls and performance, professional auditing standards and auditors' ethical responsibilities.

Prerequisites

ACCTG 420 Accounting Information Systems and junior standing; or permission of instructor.

Course Objectives / Learning Outcomes

Students will be able to:

- 1. Articulate the importance of an effectively structured internal audit function to an organization.
- 2. Illustrate the different phases of an internal audit project.
- 3. Demonstrate professional communication skills.
- 4. Demonstrate awareness of internal audit industry terminology, including the regulatory environment that impacts internal audit practices.
- 5. Demonstrate self-awareness on the critical skills of an auditor and young professional.

Course Outline

See tentative schedule at the end of this document

Teaching Methods

Teaching methods for this course include lecture, discussion, videos, guest speakers, in-class questions, and case studies. Reading the key terms, chapter summary and assigned pages in each chapter, looking over the PowerPoints, and working through multiple-choice questions, before class, is essential. Class participation is mandatory which includes coming to class prepared (textbook, paper, pencil, PowerPoint, other notes, etc.), participating in problem solving, general discussion,





and all other class activities. It is essential that you complete the required out of class assignments so that you can benefit fully from the activities completed in-class.

Canvas

Canvas will be used extensively in this class for assignments, handouts, grades, announcements and posting of valuable information. Please check Canvas often!

Attendance Policy

Class attendance is <u>mandatory</u> and coming to class late will not be tolerated (please communicate with me if you have extenuating circumstances). Participating in all class activities is required which includes coming to class prepared and completing all activities during class. Class attendance and participation will be considered when assigning grades. *Excessive absences may result in being dropped from the course!*

Inclement Weather Policy

If PSU closes campus due to inclement weather, students should check Canvas for further information regarding assignments for the class period(s) missed. Students will be required to complete coursework online in the event of inclement weather. Again, all information and required assignments will be posted to Canvas.

Classroom Conduct

Employers of our graduates frequently tell us that professionalism, ethics, and accountability are high on their list of qualities they seek in potential employees. In order to help students prepare for a professional career, professional conduct will be required in the classroom, including the following requirements:

- 1. Mutual respect is required at all times.
- 2. Electronic devices (cell phones, tablets, laptops, etc.) may be used during class time **but they should be used only for class-related work** and should not be used in such a way as to negatively impact the ability of others to focus. If this policy is violated, the privilege may be revoked, students may be dropped from the course or receive a failing grade for the course.
- 3. Arrive on time and be prepared for class. Each class period you should have access to your textbook, the applicable PowerPoint presentation (Canvas), paper, pencil, calculator, and all other relevant items handed out in previous class periods.
- 4. Ask questions, ask questions, ask questions. If you are having trouble understanding something, if I am moving through the material too quickly, or if I say something that doesn't make sense to you, please stop me.
- 5. I am available for questions and to help you in any way that I can. I encourage you to stop by my office or schedule an online appointment if you have any questions or just to chat.
- 6. Career Services: If you are seeking full-time employment or an internship, be sure that you are registered with Career Services (203 Horace Mann) and have uploaded a current resume to the Career Services database. Career Services also offer mock interviews which may be scheduled by calling 235-4140 or visiting Horace Mann.



Academic Integrity

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below. Students pledge to:

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.
- Refrain from class disturbances.
- Refrain from use of profane or vulgar language in a threatening or disruptive manner.
- Treat fellow students, staff, faculty, administrators, and property with respect.
- Refrain from giving or receiving inappropriate assistance.
- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another's work in any academic work.
- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
- If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex, faculty member, or administrator).

In summary: **DO YOUR OWN WORK!**

Accountants are held to the highest of ethical standards due to the nature of their professional obligations. This same level of ethics is required at Kelce College of Business.

Using solution manuals that are found online is inappropriate assistance. If you identify a solutions manual online, the right thing to do is to let your professor know that it is available online. Solution manuals are copyrighted and unfortunately, have been illegally made accessible through online cheating forums.

If you are assigned questions, the professor does not want to know whether you can search for the question bank on the internet, rather they are wanting you to find it in the course material to help you understand the subject. Ethics is commonly defined as doing the right thing even when no one is watching. My hope is that all of you will always do the right thing.

Students with Disabilities

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.



Course Evaluation Methods

AssignmentPercentage of gradeAssignments60%Exams40%TOTAL100%

Guaranteed grade cutoffs: 90% - A; 80% - B; 70% - C; 60% - D; Below 60% - F.

Assignments

Several multiple choice, true/false, matching, short answer, exercises, simulations, essay, discussion, check-ins, presentations, in-class cases and out-of-class cases may be assigned for each chapter. These assignments are to be completed using Canvas or any other method assigned by instructor. Specific instructions will be provided for each assignment. All assignments must be completed by the due date. Check Canvas for assignments and due dates. These assignments will be worth 60% of your total grade. NO LATE ASSIGNMENTS WILL BE ACCEPTED. *Ch. 15 and Ch. 16 assignments will be due during dead week.*

Exams

Four examinations will be administered during the semester. The instructor should be informed <u>in</u> <u>advance</u> if a student must be absent on the day of an exam and arrangements must be made to take the exam in advance. In the event of an emergency preventing a student from taking an exam, the instructor is to be informed as soon as possible and will determine if a makeup exam will be allowed, based on the circumstances. The instructor reserves the right to retain possession of all examination materials. Exams may include material from the textbook, whether discussed in class or not, as well as additional material presented by the instructor and may consist of multiple choice, true/false, matching, short answer, essay, cases and problems. The 4th exam will be taken during the University scheduled final exam time for courses beginning at 10am on MWF and will be on

Monday, May 8th, 10am-11:50am.

Exams will be worth 40% of your total grade.

Note

The instructor reserves the right to amend and to reorganize this syllabus at any time.



Tentative Course Schedule

Date		In-class coverage
Wed	1/18/2023	Syllabus, Internal Auditing Program, Ch. 1
Mon	1/23/2023	Ch. 1
Wed	1/25/2023	Ch. 2
Mon	1/30/2023	Ch. 2
Wed	2/1/2023	Ch. 2
Mon	2/6/2023	Ch. 3
Wed	2/8/2023	Ch. 4
Mon	2/13/2023	Exam 1 (Ch. 1-4) (Tentative date)
Wed	2/15/2023	Ch. 5
Mon	2/20/2023	Ch. 5
Wed	2/22/2023	Ch. 6
Mon	2/27/2023	Ch. 6
Wed	3/1/2023	Guest Speaker
Mon	3/6/2023	Ch. 7
Wed	3/8/2023	Exam 2 (Ch. 5-7) (Tentative date)
Mon	3/13/2023	Spring Break
Wed	3/15/2023	Spring Break
Mon	3/20/2023	Ch. 8
Wed	3/22/2023	Enron
Mon	3/27/2023	Enron/Fraud assignment
Wed	3/29/2023	Ch. 9
Mon	4/3/2023	Ch. 10
Wed	4/5/2023	Ch. 10
Mon	4/10/2023	Exam 3 (Ch. 8-10) (Tentative date)
Wed	4/12/2023	Ch. 12
Mon	4/17/2023	Ch. 12/Ch. 13
Wed	4/19/2023	Ch. 13
Mon	4/24/2023	Ch. 14
Wed	4/26/2023	Ch. 14/Ch. 15
Mon	5/1/2023	Ch. 15/Ch. 16
Wed	5/3/2023	Ch. 16
Mon	5/8/2023	Exam 4 (Ch. 12-16) BEGINS AT 10AM!!!



Pittsburg State University Syllabus Supplement - Spring 2023

IMPORTANT DATES 1/16 ...Martin Luther King, Jr. HolidayClasses begin 1/24 ...Tultion due Last day for full tultion refund 1/24 2/21 Last day for half refundMid-term D and F grades available after 5:00 pm 3/13. Spring Break ...Enrollment by classification for 2023 SU and WF begins 4/2 ...Final day to drop a course unless withdrawing from all classes......Last day to withdraw from all classes 4/27 5/8 to 5/12Finals week

Students in the Professional MBA program and in the College of Education eight-week course graduate programs do not follow the standard academic calendar. Important dates can be found at

DROPPING A COURSE OR WITHDRAWING FOR THE SEMESTER

Beginning the 12th week through the 16th week of full-term courses,

Individual courses cannot be dropped.

A student who does not officially withdraw from a course or from the university will be assigned an "F" grade in the course or courses concerned. These "F" grades will be included in the computation of the GPA.

The dates for dropping courses that run fewer than sixteen weeks are proportionale to the length of the course (e.g. the last day to drop an eight week course would be the end of the sixth week). Consult your instructor or the Registrar's Office for questions about a specific course. For students who wish to withdraw from all classes after the 12th week of the term, the instructor must assign a grade of W or F.

To drop a course after the 5th day of class or for clarification on drop/add policies, contact the Registrar's Office, 103 Russ Hall, 620-235-4200 or

IMPORTANT INFORMATION FOR STUDENTS RECEIVING FINANCIAL ASSISTANCE

Student aid is available each semester for students who qualify. Please contact the Office of Student Financial Assistance for any questions at 620-235-4240 or by email at finald@olttstate.edu.

The Office of Student Financial Assistance is required to recalculate financial aid eligibility for students who withdraw, stop attending or are dismissed prior to completing 60 percent of a semester. This Return to Title IV calculation applies to students receiving the following Title IV funds

Federal Pell Grant Federal SEOG (supplemental grant) Federal TEACH Grant for education majors Federal Direct Loans

Federal financial aid is returned to the federal government based on the percent of unearmed aid disbursed toward institutional charges for fultion, fees, on-campus room and board, and book voucher funding. Students may be required to repay a portion of the aid funds received.

When aid is returned, the student will owe a balance to the University and/or Department of Education Title IV Programs. Please contact Student Financial Aid if you are considering dropping hours during the semester to see how you

IMPORTANT INFORMATION FOR INTERNATIONAL STUDENTS

International students studying on F or J visas must be in proper immigration status and are required to always be in full time enrollment (minimum 12 hours undergraduate or 9 hours graduate). For additional information http

CLASS ATTENDANCE POLICY

Students at Pittsburg State University are expected to attend class regularly and participate fully in class activities. It is the responsibility of the course instructor to set the attendance policy for his or her courses and communicat that policy to students in the course syllabus. The syllabus should address whether and how attendance affects the course grade, the issue of excused absences, and whether students will be dropped for nonattendance or

Students who have not attended or who have been excessively absent from a class may be dropped from the course by the instructor. In such instances, this policy must be clearly stated in the syllabus and uniformly enforced. Students may be dropped at anytime in the semester based on course policy. Instructor drops after the beginning of the 12th week of a full semester class will result in a grade of "F" for the course.

Regardless of the faculty prerogative to drop a student for nonattendance or excessive absence, the ultimate responsibility for monitoring and maintaining up-to-date course enrollment rests with the student.

STUDENT COMPUTER RECOMMENDATIONS

It is highly recommended that students have access to a computer to complete online and hybrid classes. While most tasks in Canvas can be completed on a mobile device, you need to have access to a computer for certain assignments or to use additional tools. Student computer recommendations can be found at https://www.pitistate.edu/ii/_files/documents/student-computer. https://www.pittstate.edu/it/ recommendations-22-23.pdf

UNIVERSITY SPONSORED STUDENT ACTIVITIES

Pittsburg State recognizes the transformational values of out-of-class activities. Whether initiated or sponsored by faculty or other University representatives, these activities add value to our programs, whether academic, cultural, professional or athletic. While ideally none of these University-sponsored or sanctioned activities would interfere with classroom attendance and participation. It is inevitable that at times conflicts will occur. attendance and participation, it is increased. -For guidance in these situations, please visit https://www.pitistate.edu/faculty-staff/ files/dr

senate/documents/university-sponsored-activity-policy.pdf.

INCLEMENT WEATHER POLICY

If forecasts or weather conditions suggest that travel in the area could become hazardous a policy is in place to determine if campus will be closed. The notification process can be found at https://www.pittstate.edu/police/safety.html#undef methods typically include the PSU website, local news media, and text messaging for those who subscribe to this service.

If the University declares an inciement weather day, it is at the instructor's discretion to determine any shifts to course work.

PUBLIC HEALTH ADVISORY

The latest information about COVID-19 can be found at

Course delivery is subject to change at any time. Modifications made to course delivery will not result in any changes to tuition and fees and will not after a student's residency when used in determining applicable tuition and

ACADEMIC INTEGRITY POLICY

Academic dishonesty by a student is defined as unethical activity associated with course work or grades. It includes, but is not limited to:

- Giving or receiving unauthorized aid on examinations.
 Giving or receiving unauthorized aid in the preparation of notebooks,
- themes, reports, papers or any other assignments.

 (c) Submitting the same work for more than one course without the
- instructor's permission, and, (d) Plaglarism. Plaglarism is defined as using ideas or writings of
- (d) Plagianism. Plagianism is beinned as using ideas or winings or another and claiming them as one's own. Copying any material directly (be it the work of other students, professors, or colleagues) or copying information from print or electronic sources (including the internet) without explicitly acknowledging the true source of the material is plagiarism. Plagianism also includes paraphrasing other individuals' ideas or concepts without acknowledging their work, or contribution, and

 (e) Unless otherwise stated by the instructor, exams, quizzes, and out-
- of-class assignments are meant to be individual, rather than group, work. Hence, copying from other students' quizzes or exams, as well as



presenting as one's own work an assignment prepared wholly or in part by another is in violation of academic honest.

The above guidelines do not preclude group study for exams, sharing of

rounces for research projects, or students discussing their ideas with other members of the class unless explicitly prohibited by the instructor. Since the violation of academic honesty strikes at the heart of the education process, it is subject to the severest sanctions, up to and including receiving an "F" or "XF" (an "XF" indicates that "F" was the result of academic dishonest) for the entire class and dismissal from the university. For a full copy of this policy see Article 30, Academic Misconduct; https://www.pitistate.edu/registrar/catajog/current/student-rights-andhttps://www.pittstate. responsibilities.html

MID-TERM GRADES

After the eighth week of the fall and spring semester, mid-semester "D" and "" grades submitted by faculty are reported by the Office of the Registrar to the dean of the college in which you are majoring. All "D" and "F" grades submitted by faculty will be reported by the Registrar to you and your academic advisor through the on-line student information system (GUS). No mid-semester report of "D" and "F" grades are distributed for the summer secsion.

INCOMPLETE GRADES

Incomplete grade may be assigned in rare instances when a student is unable to complete a course due to circumstances beyond his/her control. You must have completed a majority of the coursework to be eligible for this You must have completed a majority of the coursework to be enginee of the consideration. Unless granted an extension by the instructor, students have only one semester to complete the work.

If you feel like you qualify for an incomplete grade, you should visit with your instructor and not assume an IN grade will be assigned automatically.

CREDIT FOR PRIOR LEARNING

Pittsburg State University accepts credit for AP, CLEP, IB exams and others. Learn more at https://www.pittstate.edu/registran/credit-for-prior-learning.html Additional information may also be found in the catalog under Academic Regulations.

FINAL GRADE REPORTS

Final grades are reported to the Registrar's Office at the conclusion of the course. You may access your grades in GUS Classic immediately upon

GRADE APPEALS

Final course grades are to be awarded upon criteria communicated to the student at the beginning of the semester. Additional work after a final grade was submitted cannot be used to change the grade.

If you believe that an error has been made in the assignment or recording

of a final grade, you should first confer with the instructor. If such a conference does not resolve the problem, a grade appeal form must be submitted to the head of the academic department that offers the course in question. This appeal form must be submitted no later than six weeks after the beginning of the fall or spring semester immediately following the semester in which the grade being appealed was received.

The appeal form is available online on the Registrar's Office and Graduate

School's webpage under forms.

DEAD WEEK POLICY

No tests or major assignment(s), worth 10% or more of the final grade, shall be presented, assigned, given or be made due during the week prior to final examination week, unless identified in the course syllabus presented at the

FINAL EXAM SCHEDULE

Final examinations will be given according to the schedule of examinations available at https://registrar.pittstate.edu/final-exam-schedule.html

FINAL EXAM OVERLOAD POLICY

If you have three or more final exams officially scheduled for a single day you are entitled to arrange with the faculty member instructing the highest numbered course (the 3-digit number following the department code) a different day for the exam. If two courses have the same number, the course with the lower enrollment would be rescheduled.

Students requesting accommodation should submit their request on the

the standard of the final exam. If the matter cannot be resolved between student and faculty member, you may take the request to the Office of the Provost, 220 Russ Hall, no later than the Wednesday of dead week.

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WEAPONS and CONCEALED CARRY POLICY

Weapons Policy website

e/policles.html#undefined1

Concealed Carry Weapons Policy

uments/Concealed-Carry-Weapons-

The handgun must be in the person's custody and control at all times with safety mechanism engaged. Handguns must be carried securely in a sultable carrier (backpack, purse, handbag, or other personal carrier designed and intended for the carrying of an individual's personal items). The suitable carrier must at all times remain within the exclusive and uninterrupted control of the individual. This includes wearing the carrier with one or more straps consistent with the carriers design, carrying or holding the carrier, or setting the carrier next to or within the immediate reach of the

WHERE TO GO FOR ASSISTANCE

Pittsburg State administration, faculty, and staff are here to assist you in your academic success. If you have questions or concerns that affect your academic success, it is important that we hear from you.

Your Instructor

Faculty members usually include their office hours and contact information in the class syllabus. If not, set a time to meet with your instructor by speaking with him/her prior to or immediately following your class session or check with the departmental office for instructor availability.

Writing Assistance

The Writing Center offers free writing consultations for students at any stage of the writing process for any writing project. Writing Center consultants are experienced writers who are committed to helping you achieve your writing goals.

Dr. Janet Zepemick, Director Writing Center Telephone: 620-235-4694 http://www.pittstate.edu/office/writing_center/

Library Services, whether in the Leonard H. Axe Library or the Kansas Technology Center Library, is committed to providing innovative and learner-centered environments that will help students be successful, support the research and information needs of our campus and community library users, and enhance the University experience. Library Services offers one-on-one research assistance, print collections, online reference services, remote access to our databases, e-books and e-lournals, digital archives, research guides. scanning, printing, a computer lab, and instruction programs to support th curriculum. Axe Library is also home to the Student Success Center, the Witting Center, Honors College, the Women's and Gender Resource Center, and food and beverage services. More information is available at: https://axe.pitistate.edu/index.html or call 620-235-4879 or 620-238

Financial Assistance

- Need some help with how to make the payments? See Student Financial Assistance. https://www.pittstate.edu/financial-aid/Ind
 • Don't forget to check with us before you make changes to your
- schedule to avoid future semester ineligibility. Student Financial Assistance at finald@poltstate.ed ate.edu or 620-235-4240.

Student Success Programs

Support is available to all students in Student Success Programs. Academic Success Workshops are provided throughout the semester to allow student to enhance their academic skills. Topics include note-taking strategies, test preparation, time management, among many other options. Tutoring for select General Education and Pitt State Pathway courses is available. One-on-one academic success coaching can be scheduled to develop study plans and learn new strategies. Student-led study group support is also available when requested.

Heather Eckstein

Student Success Programs, 113 Axe
Telephone: 620-235-6578 Email: heckstein@oittstate.edu

Student Success Programs, 113 Axe
Telephone: 620-235-4951 Email: awadeli@pittstate.edu

to://www.pittstate.edu/office/student-success-programs



Tutoring programs related to General Education and Pitt State Pathway classes are available. Whether you are studying for a test, writing a paper or preparing a presentation, tutors can help you sharpen your skills and increase your knowledge. If you are struggling with a class, then a tutor can help you get back on track. Use tutoring to get better grades!

Computer/Technology Assistance Gorilla Geeks Help Desk is responsible for assisting students with various technology needs. Services available include help with GUS and GUS Passwords, PSU email, assistance with campus system problems and support of the campus wireless network.

In addition, they help with technology needs that are essential for academic success. Services include assistance with educational software packages used on campus including Microsoft OS, Office applications, basic Canvas support and other campus applications; help with many computer issues; wireless connectivity; and configuring new computers.

Gorilia Geeks Help Desk
Telephone: 620-235-4600 E-mail: Geeks@oillstate.edu

Services for Students with Learning and Physical Disabilities 113 Axe Library, Telephone: 620-235-6578

nter-for-student-accommodations/Index.html

Student Health Center Telephone: 620-235-4452

University Counseling Services

Telephone: 620-235-4452 /www.pittstate.edu/office/university-counseling/index.html

Career Services

Telephone: 620-235-4140 Email: car@olfistate.edu

Prevention & Wellness

Prevention and Weliness, a component of Campus Activities, promotes a culture of respect and inclusion through education designed to empower students to maintain healthy lifestyles and make informed decisions. They help educate students on a variety of health topics including mental health.

If you or someone you know are experiencing mental health concerns there is help. For help when in Crisis, text HELLO to 741741. If you are experiencing suicidal ideation call the Suicide Prevention Lifeline at 1-800-273-TALK (8255). Additionally, there is help here on campus. If you feel a student is in crisis, please assist them in seeking services, such as walking with them to the health. center. In the event of an immediate crisis please contact 911 or the University Police as this is the fastest way to receive assistance. Prevention & Wellness located in the Bryant Student Health Center can provide educational training on Suicide Prevention Awareness and Response.

Prevention and Wellness, 104 Bryant Student Health Center Telephone: 620-235-4831

Sexual Assault and Relationship Violence
Pitisburg State University prohibits all forms of sexual misconduct and relationship violence to include rape, acquaintance rape, domestic violence, dating violence, sexual assault and stalking.

Reporting incidents of Sexual Misconduct or Relationship Violence:

Resources for Victims of Sexual Misconduct or Relationship Violence:

Title IX (Pregnant and Parenting Students are covered under Title IX.)

Notice of Nondiscrimination

Pittsburg State University prohibits discrimination on the basis of race, color, religion, sex, national origin, sexual orientation, age, marital or parental status, ancestry, genetic information, gender identity, gender expression, military or veteran status, or disabilities. The following person has been designated to address inquiries regarding the nondiscrimination policies: Director of bettetten and the control of the control o Institutional Equity/Title IX Coordinator, 218 Russ Hall, 1701 S. Broadway, Pittsburg, KS 66762-7528, 620-235-4189, equity@pittstate.edu.

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