ACCT 5327 CRN 35900  INTERNAL AUDITING  SUMMER II ONLINE

Courtney Rios, CPA, CIA, CFE
chrios@utep.edu
(915) 329-1397

Virtual Class Times
Wednesday from 5:30 p.m. to 7:30 p.m. via Blackboard Collaborative
Saturdays from 12:30 p.m. to 4:30 p.m. via Blackboard Collaborative

Office Hours: Tuesday 5:30 pm to 7:30 pm and Saturday 10:30 am to 12:30 pm or by appointment

Email Communication: Please use the email tool within our Blackboard course to ensure quick response times. Click on Email on the left side of the page, and then click on Create Message. Scroll down to Courtney Rios (Instructor). Online courses require constant communication and I will respond to your questions within 24 hours.

COURSE DESCRIPTION
ACCT 5327 is an elective course for the Master of Accountancy Program. The course covers internal audit from a broad perspective and includes audit tools and techniques, business processes, information security, and data analytics. Topics include internal auditing standards, risk assessment, internal controls, ethics, report writing, consulting, and fraud. The primary goal of ACCT 5327 is to develop the critical thinking skills necessary to become an internal auditor.

COURSE OBJECTIVES
At the end of this course, students will be able to:

- Understand the mandatory IPPF guidance: The Mission of Internal Audit, the Core Principles, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing. International Professional Practices Framework (IPPF)
- Conduct research using various complimentary audit resources
- Understand the COSO Integrated Internal Control Framework and how to apply this framework to audits
- Understand the attributes of a well-executed risk management model. Learn how to create risk assessments and risk and control matrices (RCMs).
- Understand the planning, fieldwork, and reporting stages of an audit  
  Develop the five elements of a finding
- Write an internal audit report that includes executive summary, background, scope, findings, and recommendations
COURSE OBJECTIVES, cont.

- Be familiar with the internal auditor’s responsibility for the consideration of fraud
- Analyze several fraud case studies and determine best practices for business processes to prevent and detect fraud
- Be familiar with selected computer-assisted audit techniques, including generalized audit software

REQUIRED MATERIALS

Textbook: Digital or Hard Copy


![Image of Internal Auditing book]

Helios Digital Coursepack: Three Fraud Case Studies (Cost $27.18)

Research Tools: Protiviti Knowledge Leader (link provided to enrolled students free of charge)

**Summer/Fall 2021 – Student Access**

Students should follow this [link](#) to activate their accounts.

Confirmation Number: **UNI7060409**

CIA Certification Practice: Gleim Quizzes (link provided in class)

You will also need regular access to a computer, stable, consistent internet, Blackboard, and your UTEP email account.
COURSE ASSIGNMENTS AND GRADING

This is a five-week synchronous graduate course. We will meet at scheduled times and class will be recorded. You will be required to view all weekly module materials and complete all assignments for the week by 11:59 p.m. on Sunday.

Please use the email link in Blackboard to create a message for any questions or comments regarding the class or to set up an office meeting by appointment. I will check the Blackboard email daily during the course.

Please take advantage of the Tuesday and Saturday office hours via Blackboard Collaborate to discuss questions, concerns, and ideas. Most assignments for this course are assessed according to a designated Grading Rubric with crucial information that could affect your grade for each activity. You can find these rubrics by clicking on the appropriate assignment link in Blackboard and choosing to “View Rubric” from the button beneath the Points Possible for the assignment. Late assignments will not be accepted.

Grade Distribution:

1000-900 = A   899-800 = B   799-700 = C   699-600 = D   599 and Below = F

- 90 Points: Helios Online Course Pack Quizzes (3)
- 300 Points: Individual Research Projects (3)
- 300 Points: Group Project and Video Presentation
- 310 points: Classroom participation on discussion boards, weekly quizzes and assignments

Helios Online Course packs Quizzes (3 quizzes worth 30 points each): Students will watch the videos provided and complete the online quiz.

- All the Queen’s Horses
- 99 Problems
- Gameday: A Whistleblower’s Story of the UNC Academic Fraud Case

Individual Research Assignments (3 assignments worth 100 points each): Students will conduct research to create a risk assessment and risk control matrix using the Protiviti Knowledge Leader, use the COSO Integrated Internal Control Framework to assess the internal control weaknesses that led to the $59 million City of Dixon fraud, analyze audit reports and identify the elements of a finding using the GAO Yellow Book.
**Group Project and Video Presentation (300 points):** The individual research assignments will help you prepare for the group project, which will serve as the final exam for the course. Assigned groups will select a fraud case that deals with asset misappropriation, create a fraud risk assessment, analyze the case using the ACFE 2020 Report to the Nations and the COSO Integrated Internal Control Framework, and prepare a written audit report that includes complies with IIA’s *International Standards for the Professional Practice of Internal Auditing*. The group will present their analysis of the fraud case in a YuJa video.

**Class Participation, Discussion Board, Gleim Quizzes (310 points)**

**ATTENDANCE POLICY**

Because this is an online course, attendance is determined by class participation online. Participation is determined by completion of the following activities:

- Reading/Viewing all course materials to ensure understanding of assignment requirements
- Completing all weekly module activities (practice assignments, online quizzes, etc.)
- Preparation and presentation of the Group Research Project

**TECHNOLOGY REQUIREMENTS**

Course content is delivered via the Internet through the Blackboard Learning Management System (LMS) and the Helios Online Coursepack. Ensure your UTEP e-mail account is working and that you have access to the Web and a stable web browser. Mozilla Firefox and Google Chrome are the most supported browsers for Blackboard; other browsers may cause complications with the LMS. When having technical difficulties, update your browser, clear your cache, or try switching to another browser.

You will need to have or have access to a computer/laptop, webcam, and a microphone. You will need to download or update the following software: Microsoft Office, Adobe, Flashplayer, Windows Media Player, QuickTime, and Java. Check that your computer hardware and software are up-to-date and able to access all parts of the course.

If you encounter technical difficulties beyond your scope of troubleshooting, please contact the Help Desk as they are trained specifically in assisting with technological needs of students.

**NETIQUETTE**

- Always consider audience. Remember that members of the class and the instructor will be reading any postings.
- Respect and courtesy must be provided to classmates and to instructor at all times. No harassment or inappropriate postings will be tolerated.
When reacting to someone else’s message, address the ideas, not the person. Post only what anyone would comfortably state in a F2F situation.

Blackboard is not a public internet venue; all postings to it should be considered private and confidential. Whatever is posted on in these online spaces is intended for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space. If students wish to do so, they have the ethical obligation to first request the permission of the writer(s).

**LATE WORK POLICY**

Assignments and Research Projects:

All assignments will be due on **Sundays at midnight (11:59 PM)**. No late work will be accepted.

**DROP POLICY**

To drop this class, please contact the [Registrar’s Office](#) to initiate the drop process. If you cannot complete this course for whatever reason, please contact me. If you do not, you are at risk of receiving an “F” for the course.

**ACCOMMODATIONS POLICY**

The University is committed to providing reasonable accommodations and auxiliary services to students, staff, faculty, job applicants, applicants for admissions, and other beneficiaries of University programs, services and activities with documented disabilities in order to provide them with equal opportunities to participate in programs, services, and activities in compliance with sections 503 and 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act (ADA) of 1990 and the Americans with Disabilities Act Amendments Act (ADAAA) of 2008. Reasonable accommodations will be made unless it is determined that doing so would cause undue hardship on the University. Students requesting an accommodation based on a disability must register with the [UTEP Center for Accommodations and Support Services](#).

**SCHOLASTIC INTEGRITY**

Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures. It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student, possessing unauthorized materials during a test, or falsifying research data on laboratory reports. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as ones' own. Collusion involves collaborating with another person to commit any academically dishonest act. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated. All suspected violations of academic integrity at The University of Texas at El Paso must be reported to the [Office of Student Conduct and Conflict Resolution (OSCCR)](#) for possible disciplinary action. See [UTEP HOOP Student Conduct and Discipline](#).
STUDENT RESOURCES

UTEP provides a variety of student services and support:

- **UTEP Library**: Access a wide range of resources including online, full-text access to thousands of journals and eBooks plus reference service and librarian assistance for enrolled students.

- **Help Desk**: Students experiencing technological challenges (email, Blackboard, software, etc.) can submit a ticket to the UTEP Helpdesk for assistance. Contact the Helpdesk via phone, email, chat, website, or in person if on campus.

- **University Writing Center (UWC)**: Submit papers here for assistance with writing style and formatting, ask a tutor for help and explore other writing resources.

- **Math Tutoring Center (MaRCS)**: Ask a tutor for help and explore other available math resources.

- **History Tutoring Center (HTC)**: Receive assistance with writing history papers, get help from a tutor and explore other history resources.

- **Military Student Success Center**: UTEP welcomes military-affiliated students to its degree programs, and the Military Student Success Center and its dedicated staff (many of whom are veterans and students themselves) are here to help personnel in any branch of service to reach their educational goals.

- **RefWorks**: A bibliographic citation tool; check out the RefWorks tutorial and Fact Sheet and Quick-Start Guide