Instructor: Courtney Hearin Rios
Email:  chrios@utep.edu
Phone:  (915) 329-1397

Class Meeting: Tuesday 5:30 pm – 9:30 pm, GBC 520A
            Saturday 12:30-4:30 pm, GBC 110C
Office Hours:  Saturday (before and after class) and by appointment

Course Objectives

- Understand the attributes of a well-executed risk management model
- Learn how to create a risk assessment and a risk and control matrices (RCMs)
- Understand the planning, fieldwork, and reporting processes of an audit
- Learn the elements of a finding and the proper presentation in an audit report
- Describe internal auditors’ compliance and fraud-related responsibilities related to protecting the organization from regulatory violations.
- Understand the COSO ERM and Internal Control Framework
- Be familiar with selected computer-assisted audit techniques, including generalized audit software.
- Understand quality assurance, how it operates, and why it is important to the internal audit function (QAIP)
- Understand the mandatory IPPF guidance: The Mission of Internal Audit, the Core Principles for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards).
- Understand the strongly recommended IPPF guidance: Implementation Guidance and Supplemental Guidance
- Be familiar with governance concepts and the role of Internal Audit

Copyright: Internal Auditing: Assurance and Advisory Services, by The Institute of Internal Auditors
Foundation 247 Maitland Avenue, Altamonte Springs, Florida 32701-4201 U.S.A.
Course Materials
Textbook

Fraud ECashe

Complimentary Certified Internal Auditor (CIA) Study Materials
Gleim CIA Exam Assessment Quizzes (link provided to students free of charge)
https://www.gleim.com/?promoid=PLED-UTEP-SPR(19)-ACCT-5327

Complimentary Research Tools
Protivit KnowledgeLeader (link provided to students free of charge)
http://www.KnowledgeLeader.com/KnowledgeLeader/Registration.nsf/Registration2!OpenForm&AccountType=Group%20Special&AccountSubType=University%20Program

Confirmation Number will be sent in an email to registered students

Blackboard
The course will be setup on Blackboard Learning System so please ensure that you have access to it. Please check the site on a daily basis as the instructor will use it to communicate any updates, changes and reminders to students between classes. Individual homework, research assignments, and projects will be submitted on Blackboard

Classroom Participation
Classroom participation will be worth a total of 100 points. Class attendance is required.

Quizzes
Four quizzes (25 points each) will be completed in class.

Individual Research Assignment
Students will be expected to complete an individual research assignment worth 300 points. Students will select a recent fraud to analyze with techniques learned in class.

Group Audit Presentation
Each group will present the audit project to the class. The group project is worth 200 points. Groups will be assigned the first day of class.

Final Exam
The final exam will be worth 300 points. Students may choose to take Part One or Two of the CIA exam instead of the final and will receive a 100% as the final exam grade if they pass the exam. The final exam will be given on Saturday, August 17, 2019.
Grading

Final grades are determined by total points earned at the end of the semester based on the following allocations:

<table>
<thead>
<tr>
<th>CLASS ACTIVITY</th>
<th>POINTS</th>
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<tbody>
<tr>
<td>Classroom Participation</td>
<td>100</td>
</tr>
<tr>
<td>Quizzes (4)</td>
<td>100</td>
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<tr>
<td>Individual Audit Research Project</td>
<td>300</td>
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<tr>
<td>Group Audit Presentation</td>
<td>200</td>
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<tr>
<td>Final Exam (August 17)</td>
<td>300</td>
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<tr>
<td>TOTAL</td>
<td>1000</td>
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After all of your points are calculated your letter grade will be determined as follows:

- A  900 Points and Higher
- B  800-899 Points
- C  700-799 Points
- D  600-699 Points
- F  Less than 599 Points

There may be opportunities for extra credit that will be discussed in class.
### SYLLABUS ACCT 5327 SUMMER 2019
The syllabus is subject to change.

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>CHAP</th>
<th>ASSIGNMENTS</th>
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</thead>
<tbody>
<tr>
<td>7/16/19</td>
<td>Introduction to Internal Auditing</td>
<td>1</td>
<td>In class project: Risk Assessment</td>
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<td></td>
<td>Individual Research Project Review</td>
<td></td>
<td>In class project: Protiviti Tools</td>
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<td>Risk Management</td>
<td>4</td>
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<td></td>
<td>COSO Framework</td>
<td>4</td>
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<tr>
<td>7/20/19</td>
<td>Speaker: El Paso City Auditor</td>
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<td>Gleim Practice Quiz</td>
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<td>Business Processes and Risks</td>
<td>5</td>
<td>In class project: COSO</td>
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<td>Internal Control</td>
<td>6</td>
<td>In class project: Business Processes</td>
</tr>
<tr>
<td>7/23/19</td>
<td>IT Risks and Controls</td>
<td>7</td>
<td>Gleim Quiz One: Risk Assessment</td>
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<td>Risk of Fraud</td>
<td>8</td>
<td>In class project: Fraud Risk Assessment</td>
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<td>ACFE Report to the Nations</td>
<td>8</td>
<td>In class project: Fraud Cases</td>
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<td>Case in Point</td>
<td>9</td>
<td>Submit Individual Research Topic by 7/27 5:00 pm</td>
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<tr>
<td>7/27/19</td>
<td>Speaker: Information Technology</td>
<td>10</td>
<td>In class presentation: IIA Standards</td>
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<td>IPPF Authoritative Guidance</td>
<td>2</td>
<td>In class project: Case Studies</td>
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<td>Governance</td>
<td>3</td>
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<td></td>
<td>Managing the IA Function/QAIP</td>
<td>9</td>
<td>Complete Fraud Case Questions by 11:59 pm 7/29</td>
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<td>7/30/19</td>
<td>Audit Evidence and Workpapers</td>
<td>10</td>
<td>Gleim Quiz Two: COSO and Internal Control</td>
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<td>Data Analytics</td>
<td>11</td>
<td>In class project: Assurance Engagements</td>
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<td>Engagement Process</td>
<td>12</td>
<td>In class project: All the Queens Horses</td>
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<tr>
<td>8/3/19</td>
<td>Assurance Engagements</td>
<td>13</td>
<td>Gleim Quiz Three: Fraud</td>
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<td>Consulting Engagements</td>
<td>15</td>
<td>In class project: Elements of a Finding</td>
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<td>In class project: Case Studies</td>
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<td>8/6/19</td>
<td>Communicating Outcomes</td>
<td>14</td>
<td>Gleim Quiz Four: Assurance Engagements</td>
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<td></td>
<td>Individual Research Project Review</td>
<td>15</td>
<td>In class project: Sample research project</td>
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<td></td>
<td>Prep for Group Presentations</td>
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<td>In class project: Audit Reports</td>
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<tr>
<td>8/10/19</td>
<td>Final Exam Review</td>
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<td>Individual Research Project Due 8/12/19 11:59 pm</td>
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<td></td>
<td>Group Project Presentations</td>
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<td>Practice Final Exam</td>
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<td>Complete presentation matrix</td>
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<tr>
<td>8/13/19</td>
<td>Networking Event El Paso City Hall</td>
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<tr>
<td>8/17/19</td>
<td>Group Project Presentations</td>
<td></td>
<td>Complete presentation matrix</td>
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<td>Final Exam</td>
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Faculty and Student Responsibilities: The College of Business web page contains the statement of responsibilities assumed by the faculty member and the students enrolled in this course. Please read this information. The link is located at http://business.utep.edu/About/responsibilities.aspx.

Classroom Policies:

Laptops: Please bring your laptop to class. If you do not have access to a laptop, let me know and we can request a rental from Technology Support. Please adhere to the following guidelines with respect to laptops in the classroom:
- Charge your laptop batteries fully before coming to class.
- Set your laptop volume control to mute or off before coming to class.
- Keep your laptop closed during presentation and other specific in-class activities.
- Do not engage in unauthorized communications or entertainment (web surfing, instant messaging) during class unless it is part of the lesson.

Cell Phones: You may bring your cell phones to class, subject to the following guidelines:
- Set your phone to mute or silent mode before coming to class.
- Do not answer incoming calls or make outgoing calls.
- Do not use text messaging or web browser features while in class.

Other Wireless Devices
- Shut off the device or set it to mute before coming to class.
- Do not use text messaging or web browser features while in class.

Instructor Provided Materials: Instructor provided materials will be available on Blackboard for this course. To access Blackboard, log on to my.utep.edu, click on Blackboard and sign in with your student password. If you have forgotten your password, you may get it from the Help Desk at 747-4357.

If you are registered for the course, but do not have access to Blackboard, please let me know immediately.

Attendance: You are expected to attend class and actively participate. Ten percent of your grade is based on attendance and participation in class. I will not drop you for non-attendance. It is your responsibility to withdraw from the class, if that is your wish. Ten points are lost for each unexcused class absence.

If you miss class, for whatever reason, it is your responsibility to find out what you missed and what is due before the next class.

Late and/or Missed Assignments: Late work is not accepted. Exceptions are listed under “Excused Absences”, below.

Excused Absences: Absences due to illness (your own or an immediate family member in your care) will be excused if you provide me with written documentation from a licensed physician. Immediate family means a spouse, a child, a parent, a brother, a sister, or a grandparent, if you are responsible for their care.
Occasionally, other absences (besides medical) may be excused. This is decided on a case-by-case basis. Without exception, appropriate written documentation must be provided.

If your absence is excused, assignments, attendance/participation grades, and quizzes missed must be turned in the next class period, otherwise you will receive a zero for the assignment. Please advise me before you miss class so we can discuss your options.

**Scholastic Dishonesty:** Please read the section on Academic Integrity in this syllabus. All work should be assumed to be individual, unless specifically identified as collaborative work.

Copying other students’ work is unacceptable, and if you are caught doing so, you and the person you copied from will be turned over to the Dean of Students for disciplinary action.

**Withdrawing from the Class with a “W:** In order to receive a “W” in this course, you must officially drop the course by August 9, 2019, in person by 5:00 pm. Remember, it is your responsibility to drop by the automatic “W” deadline. After the student drop deadline, students will be dropped with a grade of “F” except under extraordinary circumstances. This policy is strictly followed.

**Center for Accommodations and Support Services Policy, CASS:** If you have or suspect a disability and need an accommodation, you should contact the Center for Accommodations and Support Services (CASS) at 747-5148 or at cass@utep.edu or go to room 106 Union East Building.

**University Policies**

**Notice of Copyright Infringement:** Copying a textbook is a violation of U.S. copyright law. Violation of U.S. copyright law can result in civil damages up to $100,000 for each work copied. Copying of textbooks is not “fair use” under the Copyright Act. The “fair use doctrine” only permits non-commercial copying of part (generally not more than 10%) of a copyrighted work. Please do not bring copied textbooks to this class.

**Academic Standing:** At the graduate level, academic standing is based on CUMULATIVE GRADE POINT AVERAGE not by major or program of study. All coursework (GR/DR/SP) completed at the student’s respective level is part of the graduate academic record/transcript, and all respective grades earned are part of the cumulative GPA. This applies to all courses even if the courses are not part of the degree requirements.

- Courses are listed on transcripts with their respective cumulative grade point average according to the level of the course not the level of student.
- At the graduate level, courses cannot be repeated for GPA recalculation.

**Probation**

- Graduate students (degree seeking) in graduate programs must maintain a minimum 3.0 cumulative grade point average.
- Post-baccalaureate, teacher and professional certification and/or endorsement students (non-degree) must maintain a minimum 2.5 cumulative grade point average.
- Failure to meet the minimum cumulative GPA requirement will result in academic probation.
• If placed on academic probation, the cumulative GPA must be raised to a 3.0 for degree seeking students or 2.5 for non-degree seeking students by the conclusion of the next nine semester hours of enrollment or the student may face permanent dismissal from the Graduate School.

Academic Integrity
The University of Texas at El Paso prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve excellence based on the quality of work produced by the individual. In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. It is imperative, therefore, that the members of this academic community understand the regulations pertaining to academic integrity and that all faculty insist on adherence to these standards.

Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, and any act designed to give unfair advantage to a student or the attempt to commit such acts. Proven violations of the detailed regulations, as printed in the Handbook of Operating Procedures (UTEP HOOP) may result in sanctions ranging from disciplinary probation, to failing a grade on the work in question, to a failing grade in the course, to suspension or dismissal, among others.

Student Standards of Conduct
Each student is responsible for notice of and compliance with the provisions of the Regents’ Rules and Regulations, which are available for inspection electronically at http://www.utsystem.edu/bor/rules/ Rules applying to students are found in Series 50000: Student Issues

All students are expected and required to obey the law, to comply with the Regents’ Rules and Regulations, with System and University rules, with directives issued by an administrative official in the course of his or her authorized duties, and to observe standards of conduct appropriate for the University. A student who enrolls at the University is charged with the obligation to conduct himself/herself in a manner compatible with the University’s function as an educational institution.

While enrolled at the University, a student neither loses the rights nor escapes the responsibilities of citizenship. Any student who engages in conduct that is prohibited by the Board of Regents’ Rules and Regulations or University rules, or by federal, state, or local law is subject to discipline whether such conduct takes place on or off campus or whether civil or criminal penalties are also imposed for such conduct. All students are expected and required to obey the law, to show respect for properly constituted authority, and to observe correct standards of conduct.
The University of Texas at El Paso administers student discipline according to established procedures of due process. Procedures are defined and described in the *Rules and Regulations* of the Board of Regents, Rule 50101, and in the *Handbook of Operating Procedures* (HOOP).

Students should check with appropriate departments whose policy or regulation is of concern. If necessary, students need to refer to the rules in the Regents' Rules and the HOOP. The Office of the Dean of Students can assist on this matter. This set of rules is available at UTEP HOOP.

**Other Prohibited Conduct**

Computer usage violations, use of alcoholic beverages, dishonesty, gambling, defacing of property, endangering the health or safety of others, use of obscene and threatening language, altering of records, possession or use of firearms, failure to respond promptly to official notices, etc. will subject the student to disciplinary action.

Penalties, which may be imposed in conjunction with the approved disciplinary procedures, include the following: written warning, disciplinary probation, withholding of grades, withholding of official transcript or degree, restitution, failing grade, denial of degree, suspension and expulsion, revocation of degree and withdrawal of diploma, or other penalty as deemed appropriate under the circumstances. In addition, certain privileges may be withdrawn consistent with the severity of the offense and the rehabilitation of the student. These penalties may be imposed singularly or in any combination upon individuals, groups, or organizations.