

Fall 2015

# ACCT 6168

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**Internal/Operational Auditing (ACCT 6168-601) FALL 2015**

**CLASS POLICIES**

**Gina Rosa, CPA, Ph.D**  
**Office: KH 472**  
**Phone: 280-7150**  
**e-mail: [rcrosa@uno.edu](mailto:rcrosa@uno.edu)**

**Class: TH 6:00-8:45, KH 214**

**Office Hours: 8:00-9:30 T-TH; 5:00-6:00 TH;  
9:00-11:00 W; and by appointment**

**PREREQUISITES:** ACCT 3122 with a C or better, consent of the department, and admission into the Internal Auditing (IA) program, which requires a 3.0 GPA overall or for the last 30 hours. If you do not meet the prerequisites, discuss this with me immediately.

**OTHER REQUIREMENTS:**

- Institute of Internal Auditors (IIA) - This course is part of the curriculum of the UNO/Institute of Internal Auditors Internal Auditing Education Partnership Program. As a requirement for the “Comprehensive Internal Auditing” status that UNO has achieved, students in the program must be members of the IIA.
  - Go to [www.theiia.org](http://www.theiia.org) website under membership [membership types] and join as an student member:  
<https://na.theiia.org/membership/Pages/Individual-Membership.aspx>  
**There will be a membership fee.**
- Application for the IA program - Submit an application for the IA program along with a resume.

**MATERIALS:** Gleim CIA Review, Part 3. You **MUST** purchase online access via the instructions posted in Moodle. Purchasing through this link allows you to be included in the class group in order to receive credit for assignments.

**COURSE OBJECTIVES/STUDENT LEARNING OUTCOMES:**

Emphasis is on the use of operational auditing to evaluate and offer recommendations for improving the economy, efficiency, and effectiveness of an organization’s operations. The following are specific objectives:

- Increase the student’s understanding of operational auditing concepts
- Explain the purpose and methods of conducting operational audits
- Enhance the student’s skills and abilities necessary to conduct operational audits
- Provide exposure to topical issues confronted by internal auditors
- Improve the student’s written and oral communication skills

**GRADE DETERMINATION:**

Acceptance into this class is based on the student’s GPA, abilities, and interest in the internal auditing profession. We will be covering material at an accelerated pace. A substantial amount of time, testing, and self-taught learning will be required. Your letter grade for the course is based on a 10-point scale.

	<u>Percentage</u>
CIA Review Quizzes	15%
Misc. Assignments – Case Study, Reading, etc.	10%
Midterm Exam	25%
Graduate Project (more details below)	25%
Final Exam (Comprehensive)	<u>25%</u>
	100%

**GENERAL INFORMATION:** I will also post announcements on Moodle. Your username and password are the same as your UNO-DOMAIN credentials. It is your responsibility to check Moodle before coming to class.

**EXAMS:** Exams are closed-book and closed-notebook. Exam questions may be a mix of problems, multiple choice and short answer. You must show your work with appropriate labels to receive credit for computational problems other than multiple choice questions. You may use a basic calculator or a financial calculator during the test. Graphing calculators or other calculators that store text are not permitted. You may not use a cell phone calculator. No credit will be given for an unsupported answer for problem questions that must be worked on the exam.

**QUIZZES:** Quizzes will be taken online through the Gleim website and may be taken using either the student's personal device or in the college computer lab. A Gleim account must be established in order to take quizzes.

**EXAMINATION ABSENCES:** There will be **NO MAKEUP EXAMS**. If you must miss an exam due to an emergency, (e.g. illness), you should notify me in advance of the exam, if possible. Within one week of the exam, you must present written documentation for the reason for your absence. I will have the final authority to determine if your absence was justified. Unexcused absences will receive a zero for that exam. If an absence is excused, your final exam grade will be substituted for the missed exam. **This policy can be applied only once.**

**GRADUATE PROJECT:** In order to receive graduate credit, students will independently perform an audit of an operation, business process, or function. The project will involve field work outside of class. Students will prepare a written audit report and will give an oral presentation on the project at the end of the semester. The project is mandatory. Projects from other courses or projects similar to those prepared for other courses are not acceptable. See separate Graduate Project explanations/instructions.

**DROPPING A CLASS:** If you decide to drop this class, it is your responsibility to contact the dean's office in the UNO college in which you are enrolled. If you do not complete the paper work and remain in this class, you will receive an "F."

**AUDIT GRADE:** Students auditing this class are required to attend 90% of the class meetings to receive audit credit. While not required, audit students are encouraged to complete the same course material as credit students and will be afforded the same instructor assistance as credit students.

**ATTENDANCE:** Attendance will be taken daily. If you arrive to class after your name has been called you will not receive credit for attendance. When attendance is not taken or when classes are canceled, all students will be given credit for attendance. The impression you make by excessive absences and by being unprepared when called upon is not easily overcome.

**STUDENT CONDUCT:** The most effective and efficient use of our limited classroom time requires wholehearted preparation by both the instructor and the student before entering the classroom. To get the most out of our discussion you should have read and thoroughly studied the chapter before coming to class. By doing so you will be aware of difficult areas and you will be prepared to ask and answer questions related to the material covered. To the extent that you are able, try to complete the assigned problems prior to coming to class. Do not be discouraged. Any difficulty you are having should be cleared up by class lectures. If you are still having trouble after the class discussion, come to see me for help right away. Do not delay!

**WIRELESS DEVICES (Cell phones, Pagers, Laptop PCs, etc.):** It is the policy of the University of New Orleans to control the use of electronic and wireless devices in the Library and while instructional classes are in progress.

While in the Library or while in an instructional class in progress, all wireless devices must either be turned off, or switched to their silent mode. Any audible signal, ringing or otherwise, transmitted by an electronic or wireless device, whether during an instructional class or while in the Library, is strictly prohibited.

Furthermore, talking on cellular phones while in attendance of an instructional class or in designated study areas in the library is also strictly prohibited. If any persons must receive a call, they must exit the classroom or library study area in order to conduct the conversation.

**ACADEMIC INTEGRITY:** Academic integrity is fundamental to the process of learning and evaluating academic performance. Academic dishonesty will not be tolerated. Academic dishonesty includes, but is not limited to the following: cheating, plagiarism, tampering with academic records and examinations, falsifying identity, and being an accessory to acts of academic dishonesty. Refer to the Student Code of Conduct for further information. The Code is available online at <http://www.studentaffairs.uno.edu>.

**ADA:** It is University policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations. For more information, please go to <http://www.ods.uno.edu>.