

Submit originals and one copy and electronic copy to **Governance/Faculty Senate Office**  
 (email electronic copy to [fysenat@uaf.edu](mailto:fysenat@uaf.edu))

**REQUEST FOR CORE WRITING INTENSIVE DESIGNATOR**

**SUBMITTED BY:**

Department	Accounting	College/School	School of Management
Prepared by	H Charles Sparks	Phone	474-5037
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See <http://www.uaf.edu/uafgov/faculty/cd> for a complete description of the rules governing curriculum & course changes.

**1. COURSE IDENTIFICATION:**

Dept	Acct	Course #	F472	No. of Credits	3.0	Old title:	Advanced Auditing
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**COURSE TITLE**      New title: Internal & Governmental Auditing

Existing Course	X	New Course Pending Approval*
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\*Must be approved by appropriate Curriculum Council.)

**2. CURRENT CATALOG DESCRIPTION AS IT APPEARS IN THE CATALOG: including dept., number, title and credits**

ACCT F472 Advanced Auditing	Format 2A submitted to change title to "Internal and Governmental Auditing"
3 Credits Offered Fall or Spring	
<p><b>Internal auditing including financial, compliance and performance audits. An overview of auditing concepts and practice is discussed with specific application to internal auditing and governmental auditing, including federal and state single audits. For auditor practitioners and students without field experience in auditing. Prerequisites: ACCT F362 or instructor permission. (3+0)</b></p>	

**JUSTIFICATION FOR ACTION REQUESTED**

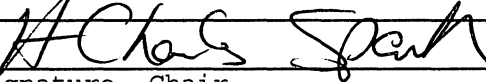
The purpose of the department and campus-wide curriculum committees is to scrutinize course designator applications to make sure that the quality of UAF education is not lowered as a result of the proposed change. Please address this in your response. This section needs to be self-explanatory. Use as much space as needed to fully justify the proposed change and explain what has been done to ensure that the quality of the course is not compromised as a result.

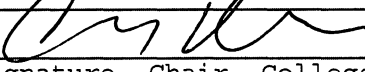
**We want to change our program course requirements to allow students to take either Acct 452 Auditing OR Acct 472 Internal & Governmental Auditing to satisfy the Auditing/Attestation core knowledge course. Since Acct 452 is our designated writing intensive course Acct 472 also must be writing intensive in order to satisfy the UAF and program learning requirements.**

The attached syllabus must clearly reflect the following basic elements for a class to be **WRITING INTENSIVE**. Please note them directly on the syllabus, using the corresponding letter. (See Guidelines in this manual.)

- A A majority of the final grade is derived from writing activities
- B A research paper/project
- C Personal conference with the student
- D Drafts/revisions/Feedback

**APPROVALS:**

	Date	1-23-13
Signature, Chair, Program/Department of:		

	Date	1-23-13
Signature, Chair, College/School Curriculum Council for:		

	Date	1-23-13
Signature, Dean, College/School of: <span style="margin-left: 100px;">SOM</span>		

**ALL SIGNATURES MUST BE OBTAINED PRIOR TO SUBMISSION TO THE GOVERNANCE OFFICE**

	Date	
Signature, Chair, Senate Core Review Committee		

**Internal and Governmental Auditing**  
**ACCOUNTING 472**  
**SPRING SEMESTER 20##**

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Professor H. Charlie Sparks,  
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Phd CPA Phone: 474-5037  
Email: [hcsparks@alaska.edu](mailto:hcsparks@alaska.edu)

Office hours: Tuesday 10-11:30pm and Thursday 10-12:00am, or by appointment.

**Text(s):** Internal Auditing: Assurance & Consulting Services by Reding, et al. IIA publisher 2009.

**Overview:** This concerns auditing in several complementary contexts: internal auditing which includes compliance, operational and financial audits, and fraud auditing which focuses specifically on determining the cause(s) of unusual transactions and trends. "GAAS" financial audits and internal and fraud auditing share similar conceptual and practice knowledge sets.

**Objectives:** (1) Understand the objectives of Internal compliance, operational, and fraud auditing; (2) Identify the relevant authoritative agencies and rule making bodies charged with standard setting; (3) Understand the ethical requirements and why they are important; (4) Develop proficiency in the various profession communication modes used by auditors; (5) How to plan and execute an assurance engagement; (6) Develop a "toolbox" of standard auditing procedures including identification and evaluation of internal controls, sampling methods, substantive testing, analytical procedures and confirmations.

**Prerequisites:** Students should have completed: Acct 261, 262, 361, 362 Engl. 111, 211/213 and AIS 316 before attempting this course. It is not rocket science but a solid foundation in financial accounting allows students to focus on the course concepts.

**Evaluation:** Students are expected to attend class and participate regularly. Participation requires preparation including reading and understanding the assigned material, reviewing illustrations, cases and other assignments. This is designated as a writing intensive course. As such assignments and examinations will be assessed according to content and writing quality. Examinations are predominately essay. Grades will be based on the total number of points earned on exams, quizzes, projects, homework and participation. Assignments will not be accepted late except in extraordinary circumstances like illness, excused absences due to sports related travel.... I DO NOT GIVE GRADES YOU EARN THEM. Please remember that developing competency over the accounting curriculum is more important than just focusing on grades.

**10 Strikes Rule:** Under the School of Management's new policy for writing intensive courses written assignments will be subject to a 10 strikes rule. What this means is that if there are 10 or more errors (spelling, grammar, punctuation) the assignment will be immediately returned for correction. No credit will be given until the errors are corrected and resubmitted timely (within 4 days). A letter grade will be deducted each time the assignment is returned. This rule will be strictly enforced. If you need assistance meeting this standard there is a writing lab on campus to help you. Further the instructor will provide regular assessment on writing performance through the evaluation of written assignments and cases. In some cases the instructor may require multiple meetings outside of class to provide more detailed feedback/evaluation to students.

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Each student will be required to meet with the instructor within the first 2 weeks of the semester to provide an evaluation of their writing proficiency. Additional meetings will depend on performance. There will be three midterm exams during the semester and a comprehensive final exam. Assigned homework will be due the next class meeting following the chapter discussion unless noted otherwise by the instructor.

B/D Major project —  
Completed in phases with  
feedback @ each stage.

Possible points are:	Midterm exams	300 points
	Final exam	150 points
	Audit case	100 points
	Quizzes/Homework	100 points
	<u>Participation</u>	<u>100 points</u>
	Total	750 points

} all but 50 pts are written

Grades are determined based on the percentage of total points earned. For example 90% would be assigned a course grade of "A". 80% would be assigned a "B" and so on. I do not "give grades" students earn them.

**Class Participation:** Evaluation of course participation is based on attendance, preparation & a student's wiliness to contribute to class discussions. If you have more than more than 5 unexcused absences; -20 points, 6-12 absences; -30 points; more than 13 absences; -40 points. Preparation and contribution will be assessed by frequency and quality of a student's contribution to class discussion. If you are called upon by the instructor and cannot respond then 5 points is lost from the total possible points (50 points).

Note on Examinations: If for some legitimate reason you cannot take an examination when it is scheduled you must contact the instructor, in advance of the scheduled time and make arrangements for an alternative time. In no cases will an exam be rescheduled after it has been handed back in class.

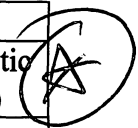
**Other Info:**

Please be sure to follow good backup procedures for all class related work. Don't rely on a single file storage device for all of your class assignment files. When you are in the "real world" your boss will expect no less and will very upset when valuable data files are lost. So follow a good backup plan and avoid the heartache associated with computer disasters.

**Student Honor Code:** All students are expected to follow the UAF honor code. In short this means that you should always do your own work, properly cite references and other people's work when appropriate. I encourage you to collaborate as this can greatly increase your understanding of the material and provides incentives to study regularly. But you must do your own work. The UAF Honor Code places high expectations on student behavior and levies significant penalties for violations including assignment of a failing grades. Please read the entire code either in the UAF catalog or on-line at uaf.edu.

**Students with Learning Disabilities or other challenges to fulfilling course requirements:** If you have a specific physical, psychiatric or learning disabilities and require reasonable accommodations, please let me know early in the semester so that your learning needs may be appropriately met. You will need to provide documentation of your disability to UAF Disability Services in the Center for Health and Counseling. Phone 474-7043 TTY 474-7045

## TENTATIVE ASSIGNMENT SHEET

Week	Topic	Chapter /Homework	Comments
1	Introductions/Course Overview/Chapter 1	Chapter 1; Discussion questions, & case A & B	1 <sup>st</sup> day diagnostic essay (in class) 
2	Chapter 1, Chapter 2; Authoritative Guidance	Chap 2: Discussion questions, Case 1 & 2	
3	Chapter 3: Governance Concepts	Chap 3: Discussion questions, Case 1	ACL Program Chapter 1-3
4	Chapter 4, Risk Management <b>Exam #1 2/11 Chapters 1-3</b>	Chap 4: Discussion questions, Cases 1 & 2	.
5	Chapter 5: Business Processes & Risks	Chap 5: Discussion questions, Cases 1 & 2.	
6	Chapter 6: Internal Controls	Chapter 6: Discussion questions, Cases 1	
7	Chapter 7: Information Technology Risks & Controls	Chap 7; Discussion questions, Cases 1	
8	Chapter 8: Fraud Risks & Controls <b>Exam #2 Chapters 4-7</b>	Chap 8: Discussion questions, Cases 1 2 & 3	
	<b>SPRING BREAK!!</b>	<b>GAAP Spring Trip!!</b>	
9	Chapter 9: Managing the Internal Audit Function; Governmental Auditing Standards-"Yellow book"	Chap 9: Discussion questions, Case 1	
10	Chapter 10: Audit Evidence & Working Papers; Additional Requirements of GAGAS: What's Different?	Chap 10: Discussion questions, Atrix Payroll Case Part 1 (see Blackboard)	Submit Atrix PR planning workpaper 4/2
11	Chapter 11: Auditing Sampling Concepts & Applications; Federal Single Audit	Chap 11: Discussion questions, Case 1 Atrix Payroll Case Sampling	Submit Atrix PR Test of Controls workpaper 4/9
12	Chapter 12: The Engagement Process/ Federal Single Audit Part 2. <b>Exam #3 Chapters 8-10, GAGAS, Federal Single Audit 4/13</b>	Chap 12: Discussion questions, Case 1 Federal Single Audit Planning Assignment	Complete Atrix PR substantive testing workpapers 4/17 Submit Federal Single Audit Planning Workpaper for Tribal council 4/17
13	Chapter 13: Conducting the Assurance Engagement/ State Single Audit	Chap 13: Discussion questions, Work Case 1 & Planning State Single Audit	Submit State Single Audit workpaper for FCSA.

14	Chapter 14: Communicating and Reporting Outcomes	Chap 14: Discussion questions, Cases 1 & 2	
15	Chapter15:Consulting Engagements	Chap 15:Discussion questions, Cases 1 & 2	
	<b>Final Examination – Comprehensive - 5/9 Wednesday 8-10:00am</b>	Have a Great Summer Break!!	