

Internal Auditing

Course Number	ACCT 4368
Instructor	Kathryn W. Kapka, MBA, CPA, CIA, CGAP, CCSA
Contact Information	Preferred method of contact is email: kkapka@uttyler.edu I will attempt to answer your email within 24 hours. Emails sent from non-University accounts will be deleted without reading. If you are not in the habit of checking your University email often, please forward Canvas emails to your personal email account.
Office Hours	Tuesday 3:00-3:30pm; virtual by appointment
Location and Time	COB Room 212; Tuesday 3:30 – 4:50pm
Required Materials	Internal Auditing: Assurance & Advisory Services, Sixth Edition; available on theiia.org. The International Professional Practice Framework for internal auditing; also available on theiia.org as a free download. Please bring both of the required materials (or access on your laptop) to every class.
Course Description	Study of the International Professional Practices Framework and application of the framework to internal auditing including evaluating of internal controls and business processes; managing the internal audit function and communicating results of engagements to management.
Withdraw Date	The last day to withdraw without penalty is January 26, 2026. The last day to drop or withdraw is March 30, 2026.
Syllabus	This is a tentative syllabus and course outline. The instructor reserves the right to make changes as necessary. I will make changes only if the revision will not adversely affect students. I will announce all syllabus revisions in class and/or on Canvas. All students will be held accountable for these changes.
Student Learning Outcomes	By the end of this course, students should be able to: <ul style="list-style-type: none">• Demonstrate adequate knowledge of The International Professional Practices Framework of Internal Auditing.• Determine objectives for an internal audit of an organization.• Evaluate internal controls for various business processes.• Write professional internal audit reports that include and recommendations for improvement of operations.

Course Objectives

1. KNOWLEDGE OBJECTIVES:

- A. To develop an understanding of the auditing universe.
- B. To understand the framework of standards that governs various types of audit projects.
- C. To expand their knowledge of internal control and auditing applications.

2. COMPETENCIES TO BE DEMONSTRATED IN THIS COURSE INCLUDE:

1. COMPUTER-BASED SKILLS:

- A. Word Processing – assignments given throughout the semester which are typed in Microsoft Word.
- B. Spreadsheets – will be discussed in relation to their use as audit evidence.
- C. Presentation software – will be used by the instructor to present information.
- D. Database manipulation – discussed in relation to its use in obtaining audit evidence.
- E. Internet Search Skills – through location of on-line sources for writing assignment.

2. COMMUNICATION SKILLS:

- A. Written – students are expected to exhibit competent technical writing skills in preparing responses to study guides, problems and cases assigned in class.
- B. Oral – students are expected to participate in class discussion and provide individual responses to questions/issues posed in class.

3. INTERPERSONAL SKILLS:

- A. Team-based abilities – opportunities will occur throughout the semester for both impromptu and assigned group activities. Students are expected to demonstrate consensus building and persuasive discussion in completing group assignments.
- B. Leadership – Students will develop leadership skills through in-class small group assignments and presentations of discussion results.
- C. Conflict resolution – Students are presented scenarios of conflicts with audit clients and taught how to respond to certain client/auditor scenarios.

4. PROBLEM SOLVING (CRITICAL THINKING):

- A. Conceptual thinking – Successful application of concepts learned to questions, cases, and issues is an essential requirement of this course.
- B. Gathering and analyzing data - Students are expected to have sufficient research skills to complete class assignments, including manual and computer-aided research.
- C. Quantitative/Statistical skills – Students are expected to apply various analytical methods in forming responses to questions and cases.
- D. Creativity and innovation – not specifically addressed in this course.

5. ETHICAL ISSUES IN DECISION MAKING AND BEHAVIORS:

A key component in this course is an auditor's ability to respond to ethical dilemmas during the course of performance of duties. Ethical issues pertaining to the profession of Internal Auditing are discussed in class via case studies in which students must ascertain the ethical choices to be made by a hypothetical auditor.

Topics Covered

Role of IA function in the Organization	3
Framework for Internal Auditing	5
Governance of Organizations	5
Evaluating Internal Controls	5
Audit Evidence and Work papers	5
Conducting the IA engagement	7
Evaluating Audit Results	3
Communicating Results to Management	3
Total hours	38

Evaluation

Total possible points:

Exam 1	150
Exam 2	150
Exam 3	150
Written Assignments (8 @50)	400

Participation/discussion	50
Project	<u>100</u>
Total points	1000

Grading Scale

A = 900 – 1,000 points
B = 800 - 899 points
C = 700 - 799 points
D = 600 - 699 points
F = 599 and below

Exams & Grades

Exams are the main instrument used to evaluate your progress and may consist of a variety of question types. If you have any questions about your grade or progress, please see me during office hours as soon as such concerns arise. **No grade will be changed or corrected two weeks after it is posted in Blackboard.** Changes to exam grades will not be discussed in class. If you feel that there is an error on the grading of an exam, you must wait 24 hours and then make an appointment to discuss.

Make Up Policy

No make-up exams will be given in the event an exam is missed unless arrangements have been made **prior** to exam date. The standard policy of the School of Business regarding make-up exams will be observed at all times. If you cannot be present for an exam, you must contact me at least 24 hours prior to the scheduled exam. Permission to take a make-up exam will be determined on a case-by-case basis. If an exam is missed due to illness, a doctor's note is required to take the make-up test.

Written Assignments

Topics will be assigned in class each week and posted on Canvas. The papers will be submitted via Canvas prior to midnight on Monday before class.

Project/Case Studies

There will be a paper and presentation in this course. Detailed instructions will be provided separately. Case studies will periodically discussed in class.

Attendance Policy

Attendance will not be taken at each class. However, there will be an assessment on your participation in the course. Attendance in class has a direct correlation to your performance...if you expect to do well, you must come to class! Office hours will not be spent repeating instructions to students who choose to skip class. If you are absent, it is **your responsibility** to obtain materials and class notes from a classmate. Lengthy instructions will not be repeated on a one-to-one basis.

Calculators

Calculators will not be used on a regular basis in this course. However, a four function calculator may be useful when discussing certain topics, so have one on hand.

Cell Phones

No cell phones or devices capable of text-messaging or any other form of outside the classroom communication will be allowed as a calculator during an exam. If you bring a cell phone or other device capable of emitting tones or ringing it must be silenced during class.

Canvas

Assignment due dates and other announcements will be posted on blackboard. You are responsible for any information posted on Canvas, so please check it regularly. Announcements posted on Canvas will be emailed to your Patriots email account.

Extra-credit

Extra-credit opportunities may be included each exam in the form of bonus points, so take advantage of these opportunities. Do not ask for extra-credit assignments in addition to the ones included on exams.

Preparation for Class

Students learn more efficiently when they prepare prior to class. You are expected to read the chapters **prior** to lecture. Do not get behind in this class. This class meets once a week on Tuesdays and will cover a week's worth of material.

Disruptive Behaviors

Please respect me, fellow students, and our classroom by not coming to class late, leaving early, disruptively talking during presentations, or having communication equipment disrupt our time. If you cannot mute the ringer on your cell phone, pager, PDA, or other electronic devices, do NOT bring the device into class. However, if you have an issue and will not arrive by the beginning of class...**come any way!** Just be quiet and sit close to the door. Better late than not at all!

Personal Accountability for Achievement

Deadlines – students are expected to submit all work by the due date as stated in the Assignment Schedule (separate document). **No late work will be accepted without previous arrangements.** Make-up tests will not be offered except in extreme circumstances.

Quality of work performed – students are expected to put forth sufficient effort in preparation for class in order to participate in class discussions. Written work should be of high quality free from typographical errors and in the format requested by the instructor.

University Policies

It is expected that every student will adhere to the following University policies. Failure to do so will result in severe penalties.

UT Tyler Honor Code: Every member of the UT Tyler community joins together to embrace: Honor and Integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of others who do.

Academic Dishonesty Statement: The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrates a high standard of individual honor in his or her scholastic work.

Scholastic dishonesty includes, but not limited to, statements, acts, or omissions related to applications for enrollment of the award of a degree, and/or the submission, as one's own work of material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.

University regulations require the instructor to report all suspected cases of academic dishonesty to the Dean of Students for disciplinary action. In the event disciplinary measures are imposed on the student, it becomes part of the student's official school records. Also please note that the handbook obligates you to report all observed cases of academic dishonesty to the instructor.

Student Standards of Academic Conduct: Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but 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, any act designed to give unfair advantage to a student or the attempt to commit such acts.

i. **"Cheating"** includes, but is not limited to:

- Copying from another student's test paper;
- Using, during a test, materials not authorized by the person giving the test;
- Failure to comply with instructions given by the person administering the test;
- Possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed "crib notes". The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;

- Using, buying, stealing, transporting, or soliciting in whole or part of the contents of an unadministered test, test key, homework solution, or computer program;
 - Collaborating with or seeking aid from another student during a test or other assignment without authority;
 - Discussing the contents of an examination with another student who will take the examination;
 - Divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
 - Substituting for another person, or permitting another person to substitute for oneself to take a course, test, or any course-related assignment;
 - Paying or offering money or other valuable thing to, or coercing another person to obtain an unadministered test, test key, homework solution, or computer program or information about an unadministered test, test key, homework solution, or computer program;
 - Falsifying research data, laboratory reports, and/or other academic work offered for credit;
 - Taking, keeping, misplacing, or damaging the property of the University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
 - Misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. **"Plagiarism"** includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another's work and the submission of it as one's own academic work offered for credit.
 - iii. **"Collusion"** includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit of collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
 - iv. All written work that is submitted will be subjected to review by Unicheck, available on Canvas.

Students Rights and Responsibilities: To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link:

<http://www.uttyler.edu/wellness/rightsresponsibilities.php>

Absence for Pregnant Students: This course follows the requirements of Texas Laws SB 412, SB 459, SB 597/HB 1361 to meet the needs of pregnant and parenting students. Part of the supports afforded pregnant students includes excused absences. Faculty who are informed by a student of needing this support should make a referral to the Parenting Student Liaison. NOTE: Students must work with the Parenting Student Liaison in order to receive these supports. Students should reach out to the Parenting Student Liaison at parents@uttyler.edu and also complete the [Pregnant and Parenting Self-Reporting Form](#).

Campus Carry: We respect the right and privacy of student 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at <http://www.uttyler.edu/about/campus-carry/index.php>

UT Tyler a Tobacco-Free University: All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit www.uttyler.edu/tobacco-free

Student Accessibility and Resources: In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University offers accommodations to students learning, physical and/or psychiatric disabilities, head injury, PTSD or ADHD, or you have a history of modifications or accommodations in a previous educational environment you are encouraged to contact the Student Accessibility and Resources (SAR) office and schedule an interview with the Accessibility Case Manager/ADA Coordinator, Cynthia Lowery Staples. If you are unsure if the above criteria apply to you but have questions or concerns please contact the SAR office. For more information or to set up an appointment please visit the SAR office located in the University Center, Room 3150 or call 903.566.7079. You may also send an email to cstaples@uttyler.edu

Student Absence due to Religious Observance: Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities: If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when to make-up assignments will be completed.

Social Security and FERPA Statement: It is the policy of the University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation: Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire Department, or Fire Prevention Services.

UT Tyler Resources for Students:

- ~ [UT Tyler Writing Center](#) (903.565.5995), writingcenter@uttyler.edu
- ~ [UT Tyler Tutoring Center](#) (903.565.5964), tutoring@uttyler.edu
- ~ The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- ~ [UT Tyler Counseling Center](#) (903.566.7254)