

EAST CAROLINA UNIVERSITY
College of Business
Detailed Course Information

I. Course
ACCT 4631 Internal Auditing
II. Instructor & Textbook Information
<p>All instructors in the College of Business are either academically or professionally qualified to teach their courses. All graduate classes are taught by faculty with terminal degrees in the relevant field of study. Faculty who teach online courses also teach face-to-face campus courses.</p> <p>To review current textbook information visit the bookstore's website: http://epos2.sequoiars.com/ePOS?form=cat.html&cat=1&store=458 and follow the link at the bottom of the page.</p>
III. Expanded Course Description
<p>The goal of the course is to provide an introduction to the fundamental elements of internal auditing, including identifying risk, establishing audit objectives and procedures, and developing recommendations for improvement in internal control.</p> <p>Pre-requisites for this class are: ACCT 3621 and ACCT 3851</p>
IV. Course Objectives
<p>Students who successfully complete the course will be able to demonstrate an understanding – as evidenced by test scores and presentations - of the environment that impacts internal auditors and internal audit process including:</p> <ul style="list-style-type: none">• The Sarbanes-Oxley Act of 2002• The COSO Framework• Environmental and company-specific risks• Auditing procedures and recommendations• Ethical considerations and dilemmas
V. Course Topics
<ul style="list-style-type: none">• The role of the internal auditor• The Sarbanes-Oxley Act of 2002• COSO Framework• Risk Assessment and Financial Statement Assertions• Aligning Risk, Objectives, and Internal Controls• Auditing Procedures• Sampling in audits• Consideration of fraud• Recommendations and Reporting• Professional Standards of the IIA

VI. Required Coursework

Exact requirements may vary, but typically, to successfully complete this course the student will be required to demonstrate knowledge of the subject matter by completing four exams and by participating in a group presentation that requires students to use knowledge gained throughout the course to identify internal control deficiencies, ethical dilemmas, and make recommendations for improvement in internal control for an assigned company.

VII. Course Communication & Interaction

Students are expected to attend class and participate in class discussions of the presented material. In addition, students are expected to participate in a group presentation. Communication outside of the class period is available via e-mail and during the instructor's office hours.

VIII. Computer/Technical Requirements Additional Notes/Comments

The university recommends specific technology when taking an online class. These recommendations can be found at: <http://www.ecu.edu/ace> . All online courses require ready access to the Internet and a suitable personal computer.

In addition to the university requirements this class uses Blackboard for announcements, syllabus updates, study notes, e-mail distributions and grade posting. Students are expected to access Blackboard routinely for updates. Blackboard can be accessed at: <http://ecu.blackboard.com>.

IX. Additional Information

Disabilities: ECU seeks to comply fully with the Americans with Disabilities Act (ADA). The Department for Disability Support Services adapts the generalized services to the specialized needs of individuals with disabilities. Students requesting accommodations based on a disability must be registered with the Department for Disability Support Services located in Slay 138 (252) 737-1016 (Voice/TTY). Additional program information is available at <http://www.ecu.edu/cs-studentlife/dss/>

Calendar: The normal ECU [academic calendar](#) applies to this course.

X. Additional Notes /Comments

ECU maintains accreditation with [The Association to Advance Collegiate Schools of Business \(AACSB\)](#). To comply with the constant quality improvement objectives of the AACSB, adjustments are made to all course requirements. Contact the instructor for this class the semester you plan to take it to obtain detailed information.