



ACC 312G Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: <https://catalog.uvu.edu/>

Semester: Spring

Year: 2025

Course Prefix: ACC

Course and Section #: 312G-001

Course Title: International Internal Auditing

Credits: 3

Course Description

Introduces students to the international internal auditing standards through global auditing case studies. Emphasizes theories of governance, risk, control concepts, audit techniques, and reporting practices.

Course Attributes

This course has the following attributes:

- General Education Requirements
- Global/Intercultural Graduation Requirements
- Writing Enriched Graduation Requirements
- Discipline Core Requirements in Program
- Elective Core Requirements in Program
- Open Elective

Other: *Click here to enter text.*

Instructor Information

Instructor Name: Professor Jim Bailey

Student Learning Outcomes

1	Analyze global or intercultural issues.
2	Discuss stereotypical cultural conceptions and recognize the complexity and variety of different cultural groups.
3	Evaluate how one's own cultural values compare with those from different backgrounds.
4	Summarize the International Standards for the Professional Practice of Internal Auditing.
5	Perform a risk assessment.
6	Apply control processes to manage risks.
7	Apply internal auditing techniques.
8	Report audit findings.

Course Materials and Texts

Contemporary Auditing, Knapp, 12th Edition.

Auditing: Integrated Applications for Fraud Risk Assessments, Internal Controls, and Audit Procedures, Bailey.

Global Internal Audit Standards.

Course Requirements

Course Assignments, Assessments, and Grading Policy

Exams – 3 summative exams during the semester- 309 points

G/I Key Assignment – Short paper covering G/I issues – 80 points

Group Projects – Projects completed in class in groups most class periods – 100 points

Module Quizzes – Quizzes on reading material – 114 points

Control Questionnaire Quizzes – Quizzes on control questionnaires – 31 points

Meet with Professor – Individual discussion with Professor – 20 points

Silicon Slopes Summit – Attend the event and submit brief report – 20 points

Meet the Firms – Attend the event and submit brief report – 20 points

Reflection Paper – Short paper reflecting on what student learning in course – 20 points

Course Surveys – SRI and G/I Survey Submissions – 10 points

The following grading standards based on percentage of total points will be used in this class:

Grade	Percentage
A	94-100
A-	90-93.9
B+	87-89.9
B	83-86.9
B-	80-82.9
C+	77-79.9
C	73-76.9

C-	70-72.9
D+	67-69.9
D	63-66.9
D-	60-62.9
E	0-59.9

Required or Recommended Reading Assignments

All required readings use module readings, case reading, or global standards readings that align with the lectures below.

General Description of the Subject Matter of Each Lecture or Discussion

Module/Topic	Readings/Quizzes/Group Projects
0-Course Orientation	Syllabus
1-Risk Management	Risk Management Case: 8.1-Longtop Financial Technologies Global Internal Audit Standards: 1.1, 1.2, 1.3:
2-Internal Control	Internal Control Case 3.10-Blakely Markets Global Internal Audit Standards: 2.1, 2.2, 2.3
3-Audit Evidence and Documentation	Audit Evidence and Documentation Case: 3.7 Saks Fifth Avenue Global Internal Audit Standards: 3.1, 3.2
4-Attribute Sampling	Attribute Sampling Case: 8.2 Kaset Thai Sugar Company Global Internal Audit Standards: 4.1, 4.2, 4.3
5-Communicating Audit Results	Communicating Audit Results Case: 3.8 The Boeing Company Global Internal Audit Standards: 5.1, 5.2
6-Inherent Risk Assessment for Purchasing Cycle ICFR	Inherent Risk Assessment for Purchasing ICFR Case 8.3 Republic of Somalia Global Internal Audit Standards: 6.1, 6.2, 6.3

Module/Topic	Readings/Quizzes/Group Projects
7-Control Risk Assessment for Purchasing Cycle ICFR	Control Risk Assessment for Purchasing Cycle ICFR Purchasing Control Risk Assessment for ICFR Case 3.11 Equifax, Inc. Global Internal Audit Standards: 7.1, 7.2

8-Audit Procedures for Purchasing Cycle ICFR	Audit Procedures for Purchasing Cycle ICFR Case: 8.4 Republic of Sudan Global Internal Audit Standards: 8.1, 8.2, 8.3, 8.4
9-Inherent Risk Assessment for Non-Accomplice Purchasing Schemes	Inherent Risk Assessment for Non-Accomplice Purchasing Schemes Case: 4.4-Aaron Elrod, Sole Practitioner Global Internal Audit Standards: 9.1, 9.2, 9.3, 9.4, 9.5
10-Control Risk Assessment for Non-Accomplice Purchasing Schemes	Control Risk Assessment for Non-Accomplice Purchasing Schemes Control Questionnaire for Non-Accomplice Purchasing Scheme Case: 8.5 Shari'a Global Internal Audit Standards: 10.1, 10.2, 10.3
11-Audit Procedures for Non-Accomplice Purchasing Schemes	Audit Procedures for Non-Accomplice Purchasing Schemes Case: 2.1-Jack Greenberg, Inc. Global Internal Audit Standards: 11.1, 11.2, 11.3, 11.4, 11.5
12-Inherent Risk Assessment for Accomplice Purchasing Schemes	Inherent Risk Assessment for Accomplice Purchasing Schemes Case: 8.6 Olympus Corporation Global Internal Audit Standards: 12.1, 12.2, 12.3

13-Control Risk Assessment for Accomplice Purchasing Schemes	Control Risk Assessment for Accomplice Purchasing Schemes Control Questionnaire for Accomplice Purchasing Schemes Case: 3.3 Avon Products Inc Global Internal Audit Standards: 13.1, 13.2, 13.3, 13.4, 13.5, 13.6
14-Audit Procedures for Accomplice Purchasing Schemes	Audit Procedures for Accomplice Purchasing Schemes Case: 3.9 Walmart de Mexico Global Internal Audit Standards: 14.1, 14.2, 14.3, 14.4, 14.5, 14.6

15-Audit Procedures for Inventory	Audit Procedures for Inventory: Quiz Case: 3.5 Goodner Brothers, Inc. Global Internal Audit Standards: 15.1, 15.2,
16-Inherent Risk Assessment for Cash Disbursements	Inherent Risk Assessment for Cash Disbursements Case: 3.1 The Trolley Dodgers Global Internal Audit Standards: Applying the Global Internal Audit Standards in the Public Sector
17-Control Risk for Cash Disbursements	Control Risk for Cash Disbursements: Quiz Control Questionnaire for Cash Disbursements Case: 8.8 The Bank of Tokyo
18-Audit Procedures for Cash Disbursements	Audit Procedures for Cash Disbursements: Quiz Case: 3.4 First Keystone Ban
19-Inherent Risk Assessment for Cash Receipts	Inherent Risk Assessment for Cash Receipt Case: 1.5-Enron Corporation
20-Control Risk Assessment for Cash Receipts	Control Risk Assessment for Cash Receipts Control Questionnaire for Cash Receipts Case: 3.2 Howard Street Jewelers, Inc.
21-Audit Procedures for Cash Receipts	Audit Procedures for Cash Receipts Case: 3.6-Buranello's Ristorante
22-Audit Procedures for Cash Account Balance	Audit Procedures for Cash Account Balance Case 1.16-Madoff Securities

Required Course Syllabus Statements

Generative AI

AI programs are not a replacement for your human creativity, originality, and critical thinking. Writing, thinking, and researching are crafts that you must develop over time to develop your own individual voice. At the same time, you should learn how to use AI and in what instances AI can be helpful to you.

The use of generative AI tools (e.g. ChatGPT, Google Gemini, etc.) is permitted in this course for the following activities:

- Brainstorming and refining your ideas;

- Fine tuning your research questions;
- Finding information on your topic;
- Drafting an outline to organize your thoughts; and
- Checking grammar and style.

The use of generative AI tools is not permitted in this course for the following activities:

- Impersonating you in classroom contexts, such as by using the tool to compose discussion board prompts/responses assigned to you or content that you put into a Teams/Canvas chat.
- Completing group work that your group has assigned to you, unless it is mutually agreed upon that you may utilize the tool.
- Writing a draft of a writing assignment.
- Writing entire sentences, paragraphs or papers to complete class assignments.

You are responsible for the information you submit based on an AI query (for instance, that it does not violate intellectual property laws, or contain misinformation or unethical content). Your use of AI tools must be properly documented and cited in order to stay within university policies on academic honesty. Any student work submitted using AI tools should clearly indicate what work is the student’s work and what part is generated by the AI. In such cases, no more than 25% of the student work should be generated by AI. If any part of this is confusing or uncertain, please reach out to me for a conversation before submitting your work.

Using Remote Testing Software

This course does not use remote testing software.

This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers’ immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities

Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU [Accessibility Services](https://www.uvu.edu/accessibilityservices) at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity

At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their [rights and responsibilities](#). In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in [UVU Policy 541: Student Code of Conduct](#).

Equity and Title IX

Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation

UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.

To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a [specially dedicated space](#) for meditation, prayer, reflection, or other forms of religious expression.