

**Credit Hours:** 3

Contact Hours: This is a 3-credit course, offered in accelerated format. This means that 16 weeks of material is covered in 8 weeks. The exact number of hours per week that you can expect to spend on each course will vary based upon the weekly coursework, as well as your study style and preferences. You should plan to spend 14-20 hours per week in each course reading material, interacting on the discussion boards, writing papers, completing projects, and doing research.

Faculty Information: Faculty contact information and office hours can be found on the faculty profile page.

COURSE DESCRIPTION AND OUTCOMES

Course Description:

This course focuses on the auditing practices performed by certified public accountants. Students learn the roles of the auditors and the process for how audits are performed. Topics include fraud risk and evaluation of internal controls, audit planning, audit sampling and information technology usage, audit procedures and analytical tests, audit reporting and required communications, non-assurance services, internal audit, and corporate governance's effects on auditing.

Course Overview:

Welcome to ACT575, Advanced Auditing and Assurance Services! Now that you have completed your undergraduate courses, you will now expand your knowledge on auditing issues beyond basic audit procedures and programs taught earlier in your academic journey. This course incorporates key concepts tested in the Auditing and Attestation section of the CPA exam and expands your understanding of internal controls, audit planning, evidence gathering, advanced audit procedures, and testing and analytical procedures. You will gain an understanding of the impact of Information Technology on audit planning and audit sampling. As you reach completion of this course, you will learn about assurance and non-assurance services, the roles of independent auditors and internal auditors, as well as the impact of corporate governance on the audit process. Now that you know what you will learn over the next eight weeks, let's get started!

Course Learning Outcomes:

1. Explain the risk of fraud and internal controls.
2. Plan an audit and evaluate audit evidence.
3. Determine the impact of information technology on the audit process and audit sampling.
4. Apply specific audit procedures and analytical tests.
5. Demonstrate steps in completing an audit.
6. Evaluate assurance and non-assurance services performed by external auditors.
7. Evaluate key components of internal auditing and the role of auditors in evaluating corporate governance.

PARTICIPATION & ATTENDANCE

Prompt and consistent attendance in your online courses is essential for your success at CSU-Global Campus. Failure to verify your attendance within the first 7 days of this course may result in your withdrawal. If for some reason you would like to drop a course, please contact your advisor.

Online classes have deadlines, assignments, and participation requirements just like on-campus classes. Budget your time carefully and keep an open line of communication with your instructor. If you are having technical problems, problems with your assignments, or other problems that are impeding your progress, let your instructor know as soon as possible.

COURSE MATERIALS

Required:

Johnstone, S., Gramling, A., & Rittenberg, L. (2019). *Auditing: A risk-based approach* (11th ed.). Mason, OH: South-Western Cengage Learning. ISBN-13: 9781337619455

NOTE: All non-textbook required readings and materials necessary to complete assignments, discussions, and/or supplemental or required exercises are provided within the course itself. Please read through each course module carefully.

COURSE SCHEDULE

Due Dates

The Academic Week at CSU-Global begins on Monday and ends the following Sunday.

- **Discussion Boards:** The original post must be completed by Thursday at 11:59 p.m. MT and peer responses posted by Sunday at 11:59 p.m. MT. Late posts may not be awarded points.
- **Critical Thinking:** Assignments are due Sunday at 11:59 p.m. MT.
- **Live Classroom:** Although participation is not required, Live Classroom sessions are held during Week 3 and Week 6. There are two total sessions.

WEEKLY READING AND ASSIGNMENT DETAILS

Module 1

Readings

- Chapters 1 & 4 in *Auditing: A risk based-approach*
- Allen, C., & Snyder, L. (2017). AICPA proposal raises the ethical bar: Incorporating international standards into the code of professional conduct. *The CPA Journal*, 4-12.
- Dow, K.E., Watson, M. W., Shea, V. J., & Kern K. E. (2018). An accounting ethics case from multiple perspectives. *Journal of Accounting Education*, 43, 63-75.

Discussion (25 points)

Critical Thinking (70 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Auditors' Liability to Third Parties

Summarize the results of auditor's liability to third parties under each of the following cases: *Ultramares*, *Credit Alliance*, *1965 Restatements (Second) of Torts and Rosenblum*. Identify and defend which case you think is most beneficial to auditors and which is most beneficial to society. Be sure to include APA formatted in-text citations and references.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Auditors' Legal Environment

Compare and contrast Contract Law, Common Law, and Statutory Law for auditors. Research and summarize one example case under each of these laws.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

PORTFOLIO PROJECT REMINDER

A final Portfolio Project is due at the end of the course. You have **two options** from which to choose for this final project. This week, you should review the Portfolio Project options and the Portfolio Project grading rubric.

Keep in mind that you have one preliminary deliverable for your Portfolio Project due next week.

Module 2

Readings

- Chapters 2 & 3 in *Auditing: A risk based-approach*
- McNeal, A. (2018). What's your fraud IQ? *Journal of Accountancy*, 226(5), 42-45.
- Levy, H. B. (2017). How to report internal control deficiencies. *CPA Journal*, 87(10), 56–57.
- Mock, T. J., Srivastava, R. P., & Wright, A. M. (2017). Fraud risk assessment using the fraud risk model as a decision aid. *Journal of Emerging Technologies in Accounting*, 14(1), 37–56.

Discussion (25 points)

Critical Thinking (70 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Understanding of Internal Controls - Approaches

Every audit firm has its approach for understanding a client's internal control structure. Some firms use a standardized internal control questionnaire to evaluate controls that are in place whereas other firms do not rely on internal controls at all and plan their audits as if there are no controls in place or consider controls as not effective.

Evaluate each of these approaches to assess a client's internal controls from an external auditor's perception. Include in your evaluation:

1. What effect, if any, the size of the organization has on the decision?
2. What are the auditing standard requirements for obtaining an understanding of internal controls?
3. What are the differences, if any, in understanding internal controls for a public company versus a non-public company?

Prepare a report evaluating each approach. Also include your opinion on which approach is better and why.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Understanding of Internal Controls - Questionnaire

Every audit firm has its approach for understanding a client's internal control structure. Some firms use a standardized internal control questionnaire to evaluate controls that are in place whereas other firms do not rely on internal controls at all and plan their audits as if there are no controls in place or consider controls as not effective.

Assume that your firm uses the standardized internal control questionnaire. Select a publicly-traded company and develop an internal control questionnaire for that company based on what you can find out about that company in their audited financial statements, notes to the financial statements, or other researched material.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Portfolio Milestone (25 points)

Options #1 and Option #2: Company Selection (25 points)

Based on the Portfolio Project option that you chose in Module 1 (review the complete project prompt in Module 8 for more information), select two companies that operate in the same industry and also as close as possible to each other in size (Total Assets or Total Revenues) – one should be a U.S.-based, publicly-traded company and the other a non-U.S.-based, publicly-traded company.

Milestone requirements:

- Prepare a 1-page abstract (excluding cover and Reference page), introducing the two companies that you have selected.
- Use professional business language and writing style.
- For your sources, include the links to your selected companies and their latest annual reports.
- Sources need to be formatted according to the CSU-Global Guide to Writing and APA.

Module 3

Readings

- Chapters 6 & 7 in *Auditing: A risk based-approach*

- Goldman, A. Z., Landes, C. E., & Mayes Jr., C. R. (2017). Audit documentation: Tips for getting it right: A successful engagement hinges on avoiding 3 common misconceptions. *Journal of Accountancy*, 223(6), 38–42.
- Mayes, C. R., Landes, C. E., & Hasty, H. (2018). Taking the risk out of risk assessment. *Journal of Accountancy*, 226(2), 38-41.

Discussion (25 points)

Live Classroom (0 points)

Critical Thinking (70 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Business Risk and Audit Planning - eCommerce

Assume you were just assigned as lead auditor for a new e-commerce client. This is your client's first year in business. Identify general business strategies that might explain your client's decision to enter the e-commerce space with the likes of giants such as Amazon. Considering these strategies, identify potential business risks that can lead to material misstatements in your client's financial statements. Be sure to include new start-up and e-commerce risks. What are some other things your team will need to consider during the planning phase for this audit?

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage if you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Business Risk and Audit Planning - Retail

Assume you were just assigned as lead auditor for a new retail client. This is your client's first year in business. Identify general business strategies that might explain your client's decision to enter the retail industry with the likes of giants such as Walmart and Target. Considering these strategies, identify potential business risks that can lead to material misstatements in your client's financial statements. Be sure to include new start-up and retail risks. What are some other things your team will need to consider during the planning phase for this audit?

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.

- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

CAREER DEVELOPMENT CRITERIA ASSIGNMENT REMINDER

In Module 7, you will be submitting a Career Development Criteria Assignment particularly focused on professional networking. For this assignment, you must interview two auditors – one working in assurance and one auditor working in non-assurance that you would like to interview to learn more about them.

In preparation for these interviews and this assignment:

- Identify two auditors currently working in assurance auditing and two auditors currently working in non-assurance auditing. (You can select individuals from CSU-Global's list of mentor volunteers or auditors from your own professional network.)
- Conduct an internet search of the selected individuals (i.e., Linked-In, other social media) to learn as much as you can about them.
- After your research, select one auditor working in assurance and one auditor working in non-assurance that you would like to interview to learn more about them.
- Schedule a phone or video interview with the individual. Plan ahead and schedule this interview well in advance of Module 7.
- Develop your interview questions prior to the interview.
- Conduct the interviews. It is recommended that you conduct the interview by the completion of Module 6.

Review specific assignment requirements and the grading rubric in Module 7 for more information on expectations and how you will be graded, and plan ahead so that your interviewees are selected and contacted and the interviews are scheduled and completed by Module 7.

Module 4

Readings

- Chapter 8 in *Auditing: A risk based-approach*
- Lakis, V., & Masiulevicius, A. (2017). Limitations and application possibilities of the monetary unit audit sampling method: theoretical aspect. *Ekonomika*, 96(1), 131-144.

- Tang, J., & Karim, K. E. (2017). Big data in business analytics: Implications for the audit profession. *CPA Journal*, 87(6), 34–39.

Discussion (25 points)

Critical Thinking (70 points)

Choose one of the following two assignments to complete this week. Do not do both assignments.

Identify your assignment choice in the title of your submission.

Option #1: Audit Sampling

Auditors use the Monetary Unit Sampling (MUS) more than any other statistical method of sampling. Prepare a report identifying the strengths and weaknesses of using MUS. Discuss some factors that must be considered when evaluating the results of the sample. Include in your discussion three examples of when MUS could be used.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Sampling Training

One of the partners at your firm has asked you to develop an office training report to familiarize your audit team with sampling models that can be used for auditing monetary balances. The partner wants you to include the following information in your report:

- The relationship of sample sizes to population sizes.
- Estimated population exception rate.
- The acceptable guidelines for establishing tolerable misstatement.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded. Review the grading rubric to see how you will be graded for this assignment.

Module 5

Readings

- Chapters 9, 10, & 11 in *Auditing: A risk based-approach*
- Appelbaum, D. A., Kogan, A., & Vasarhelyi, M. A. (2018). Analytical procedures in external auditing: A comprehensive literature survey and framework for external audit analytics. *Journal of Accounting Literature*, 40, 83-101.

Discussion (25 points)

Critical Thinking (70 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Inventory Observation

You are scheduled to be present for the inventory observation of one of your manufacturing audit clients. During the observation, you noticed the following:

- Some of the employees who were counting the inventory stopped to load a truck for shipment.
- During test counts, you noticed that the expiration date of a large bin of items was two years old. When you questioned the client, the inventory manager told you that he/she felt the company could still sell the items.
- At the end of the day, a large shipment was received. It was not included in the count.

Prepare a report discussing the following:

- The procedures you should perform before going on-site for the inventory observation.
- Based on this preliminary review of the client's inventory, you determine that there is a significant risk of material misstatement and/or fraud. Discuss what changes you will make to the normal observation process based on this information.
- The procedures you will take to address each of the issues noted during the observation.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Cash Audit

Your audit team is preparing for the audit of one of your small retail clients. During preliminary discussions, management disclosed that the company has a lot of customers who pay with cash. Prepare a report discussing specific analytical procedures and substantive procedures that are required to ensure the revenue and cash audits will properly support your firm's opinion that cash and revenue accounts meet all the client's assertions. Be sure to include common errors that are often noted during cash and revenue audits and how these can be avoided by your team.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

CAREER DEVELOPMENT CRITERIA ASSIGNMENT REMINDER

In Module 7, you will be submitting the Career Development Criteria Assignment focused on professional networking. By this point in the course, you should have identified auditors working in assurance auditing and non-assurance auditing and scheduled phone or video interviews with one of each type.

Your interviews should be completed by the end of Module 6. Be sure to prepare for the interviews and develop questions in advance. Review specific assignment requirements and the grading rubric in Module 7 for more information on expectations and how you will be graded.

Module 6

Readings

- Chapters 12 & 13 in *Auditing: A risk based-approach*
- Levy, H. (2017). Auditing fair value and other accounting estimates. *The CPA Journal*, 87(2), 62-63.

Discussion (25 points)

Live Classroom (0 points)

Critical Thinking (70 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Option #1: Impairment of Long-lived Assets

Conduct an internet search to identify a company that has recently recorded asset impairment charges in its financial statements. Prepare a brief summary (about a page) to introduce the company, its principal line of business, and the nature of the financial difficulties that the company is facing. The remainder of your paper should address the nature of the impairment charges, judgments made by management that may affect the ability of the external auditor to assess the reasonableness of the impairment charges.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Option #2: Audit of Long-term Liabilities

A significant concern for auditors as it relates to auditing long-term liabilities is accounts requiring management estimates due to the possibility of management bias.

Research and summarize ISA540 and AU-C 540. For each standard, identify the indicators of possible management bias. Discuss whether the presence of an indicator of management bias mean there is a material misstatement.

Requirements:

- Write a paper of 4-6 pages in length, not counting the title and reference pages, which you must include.
- Use terms, evidence, and concepts from class readings, including professional business language.
- Cite at least 3 **credible, academic, or professional sources** for this assignment, outside of the textbook. The CSU-Global Library is a great place to find resources.
- Format your paper according to CSU-Global Guide to Writing and APA.
- Start with the links under the Research Help and Writing Help tabs on the CSU-Global Library's homepage If you need assistance with writing style.

Review the week's CT Assignment grading rubric for more information on expectations and how you will be graded.

Module 7

Readings

- Chapters 5, 14, & 15 in *Auditing: A Risk-based Approach*
- Asare, S. K., & Wright, A. M. (2017). Inferring remediation and operational risk from material weakness disclosures. *Behavioral Research in Accounting*, 29(1), 1-17.
- PCAOB. (2017). The auditor's report on an audit of financial statements when the auditor expresses an unqualified opinion. Retrieved from: <https://pcaobus.org/Rulemaking/Docket034/2017-001-auditors-report-final-rule.pdf>

Discussion (25 points)

Career Development Criteria Assignment - Networking (30 points)

Networking

For this assignment, you should first complete the following tasks:

- Identify two auditors currently working in assurance auditing and two auditors currently working in non-assurance auditing. (You can select individuals from CSU-Global's list of mentor volunteers or auditors from your own professional network.)
- Conduct an internet search of the selected individuals (i.e., Linked-In, other social media) to learn as much as you can about them.
- After your research, select one auditor working in assurance and one auditor working in non-assurance that you would like to interview to learn more about them.
- Arrange to schedule a phone or video interview with the individual.
- Develop your interview questions prior to the interview.
- Conduct the interviews.

After you have conducted the interviews, develop a well-written paper that includes the following:

- Summarize the information that you obtained about your two selected auditors.
- Discuss what you learned about the auditors that would make them a good mentor for you.
- Discuss the steps you could take to develop a mentor relationship with the individuals you interviewed or another mentor or career coach.
- Describe the role that networking can continue to play in your professional life.

Your paper should meet the following requirements:

- Be 2-3 pages in length
- Formatted according to the CSU-Global Guide to Writing and APA.

Module 8

Readings

- Goria, E. T. (2018, May). AICPA's Nonattest Services Toolkit. Retrieved from <https://www.aicpa.org/content/dam/aicpa/interestareas/professionalethics/resources/downloadabledocuments/toolkitsandaids/nonattest-services-toolkit.pdf>

- Westhausen, H. (2017). The escalating relevance of internal auditing as anti-fraud control. *Journal of Financial Crime*, 24(2), 322-328.

Discussion (25 points)

Portfolio Project Paper (225 points)

Choose one of the following two assignments to complete this week. Do not do both assignments. Identify your assignment choice in the title of your submission.

Regardless of which option you chose for the paper portion of your Portfolio Project, you must also prepare a PowerPoint presentation summarizing the similarities and differences in the two audit reports.

Option #1: Material Account Balances and the Audit Committee

Complete the following for each of the two companies selected for your Portfolio Project Milestone in Module 2:

- Go to each company's website and obtain the most current financial statements and audit report. Identify five material account balances from the financial statements. Since the auditor's workpapers are not published, discuss audit planning and audit procedures that were potentially required for each of the account balances to support the audit findings presented in the audit report. Note: Essentially, you are working backwards!
- Research the company's Audit Committee's (AC) Charter. Describe some of the items discussed in the AC's review of the audit, such as the purpose of the company's Audit Committee and their engagement with the external auditors.

Prepare a written report discussing each of the components above. Be sure to provide any supporting documents as addendums to your report and not in the body of the report.

Requirements for paper:

- Demonstrate your comprehension of the course material.
- Use professional business language.
- 10-12 pages in length, not including the cover and reference pages.
- Formatted according to the CSU-Global Guide to Writing and APA.
- Include a minimum of three credible, academic, or professional references from the CSU-Global Library, in addition to the textbook.

Option #2: Internal Control Reporting and the Audit Committee

Complete the following for each of the two companies selected for your Portfolio Project Milestone in Module 2:

- Go to that company's website and obtain the most current report on internal controls. Summarize the findings related to internal controls for each of the companies.
- Discuss a minimum of five procedures that the auditors were required to complete to opine on the internal controls for the companies. Note: Essentially, you are working backwards!

- Research the company's Audit Committee's (AC) Charter. Describe some of the items discussed in the AC's review of the audit, such as purpose of the company's AC and their engagement with the external auditors.

Prepare a written report discussing each of the components above. Be sure to provide any supporting documents as addendums to your report and not in the body of the report.

Requirements for paper:

- Demonstrate your comprehension of the course material.
- Use professional business language.
- 10-12 pages in length, not including the cover and reference pages.
- Formatted according to the CSU-Global Guide to Writing and APA.
- Include a minimum of 3 credible, academic, or professional references from the CSU-Global Library, in addition to the textbook.

Portfolio Project Presentation (100 points)

Regardless of which option you chose for the paper portion of your Portfolio Project, you must also prepare a PowerPoint presentation summarizing the similarities and differences in the two audit reports.

Requirements for presentation:

- 6-8 slides, not including the cover and reference pages.
- Demonstrate your comprehension of the course material.
- Use professional business language.
- Include slides that are professional in appearance and not too wordy.
- Include Voiceover that is clear and have minimal background noise (If you do not use the Voiceover feature, you must provide detailed notes in the "Notes" area to support the information presented on your slides).
- Citations and references should be formatted according to the CSU-Global Guide to Writing and APA.
- Include a minimum of three credible, academic, or professional references from the CSU-Global Library, in addition to the textbook.
- Be sure to include a Reference slide.

Review the grading rubric to see how you will be graded for this assignment.

COURSE POLICIES

Grading Scale	
A	95.0 – 100
A-	90.0 – 94.9
B+	86.7 – 89.9
B	83.3 – 86.6
B-	80.0 – 83.2
C+	75.0 – 79.9
C	70.0 – 74.9
D	60.0 – 69.9
F	59.9 or below

Course Grading

20% Discussion Participation
45% Critical Thinking Assignments
35% Final Portfolio Project
0% Live Classroom

IN-CLASSROOM POLICIES

For information on late work and incomplete grade policies, please refer to our In-Classroom Student Policies and Guidelines or the Academic Catalog for comprehensive documentation of CSU-Global institutional policies.

Academic Integrity

Students must assume responsibility for maintaining honesty in all work submitted for credit and in any other work designated by the instructor of the course. Academic dishonesty includes cheating, fabrication, facilitating academic dishonesty, plagiarism, reusing /repurposing your own work (see CSU-Global Guide to Writing & APA for percentage of repurposed work that can be used in an assignment), unauthorized possession of academic materials, and unauthorized collaboration. The CSU-Global Library provides information on how students can avoid plagiarism by understanding what it is and how to use the Library and internet resources.

Citing Sources with APA Style

All students are expected to follow the CSU-Global Guide to Writing & APA when citing in APA (based on the most recent APA style manual) for all assignments. A link to this guide should also be provided within most assignment descriptions in your course.

Disability Services Statement

CSU-Global is committed to providing reasonable accommodations for all persons with disabilities. Any student with a documented disability requesting academic accommodations should contact the Disability Resource Coordinator at 720-279-0650 and/or email ada@CSUGlobal.edu for additional information to coordinate reasonable accommodations for students with documented disabilities.

Netiquette

Respect the diversity of opinions among the instructor and classmates and engage with them in a courteous, respectful, and professional manner. All posts and classroom communication must be conducted in accordance with the student code of conduct. Think before you push the Send button. Did you say just what you meant? How will the person on the other end read the words?

Maintain an environment free of harassment, stalking, threats, abuse, insults, or humiliation toward the instructor and classmates. This includes, but is not limited to, demeaning written or oral comments of an ethnic, religious, age, disability, sexist (or sexual orientation), or racist nature; and the unwanted sexual advances or intimidations by email, or on discussion boards and other postings within or connected to the online classroom. If you have concerns about something that has been said, please let your instructor know.