

ACCY TBD-2: INTERNAL AUDITING

In Workflow

1. CBA College Committee Chair (jlee@csus.edu)
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7. Catalog Editor (catalog@csus.edu)
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9. PeopleSoft (PeopleSoft@csus.edu)

Approval Path

1. Mon, 19 Feb 2024 01:54:57 GMT
Jai Joon Lee (jlee): Approved for CBA College Committee Chair
2. Mon, 19 Feb 2024 09:23:18 GMT
Jean-francois Coget (coget): Approved for CBA Dean

New Course Proposal

Date Submitted: Mon, 12 Feb 2024 19:50:30 GMT

Viewing: ACCY TBD-2 : Internal Auditing

Last edit: Fri, 01 Mar 2024 21:08:52 GMT

Changes proposed by: Grace Mubako (223001051)

Contact(s):

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Catalog Title:

Internal Auditing

Class Schedule Title:

Internal Auditing

Academic Group: (College)

CBA - Business

Academic Organization: (Department)

Accounting

Will this course be offered through the College of Continuing Education (CCE)?

No

Catalog Year Effective:

Spring 2025 (2025/2026 Catalog)

Subject Area: (prefix)

ACCY - Accountancy

Catalog Number: (course number)

TBD

Course ID: (For administrative use only.)

TBD

Units:

3

Is the only purpose of this change to update the term typically offered or the enforcement of existing requisites at registration?

No

In what term(s) will this course typically be offered?

Fall, Spring, Summer

Does this course require a room for its final exam?

Yes, final exam requires a room

Does this course replace an existing experimental course?

No

This course complies with the credit hour policy:

Yes

Justification for course proposal:

Currently, the Department only offers one auditing course which focuses mainly on financial statement auditing. However, our students have opportunities to work in other areas of auditing like internal auditing for both the State agencies as well as in the private sector. This proposed internal auditing class would prepare students for the unique requirements of those roles. The course would also offer opportunities for non-accounting majors who are interested in internal auditing learn as the course would be taught from a non- accounting perspective. Overall, the course would also enhance the choice of electives available to Accounting and other students in the College of Business and beyond.

Course Description: (Not to exceed 80 words and language should conform to catalog copy.)

This course introduces students to the internal audit profession and the internal audit process. Students will learn how the internal audit function helps the management of an organization by providing assurance, adding value, and improving on the organization's results and operations. Topics covered include responsibilities of internal auditors, internal auditing standards, internal controls, risk management, accumulation of audit evidence, and reporting.

Are one or more field trips required with this course?

No

Fee Course?

No

Is this course designated as Service Learning?

No

Is this course designated as Curricular Community Engaged Learning?

No

Does this course require safety training?

No

Does this course require personal protective equipment (PPE)?

No

Does this course have prerequisites?

Yes

Prerequisite:

ACCY 1 or instructor consent

Prerequisites Enforced at Registration?

Yes

Does this course have corequisites?

No

Graded:

Letter

Approval required for enrollment?

No Approval Required

Course Component(s) and Classification(s):

Discussion

Discussion Classification

CS#02 - Lecture/Discussion (K-factor=1WTU per unit)

Discussion Units

3

Is this a paired course?

No

Is this course crosslisted?

No

Can this course be repeated for credit?

No

Can the course be taken for credit more than once during the same term?

No

Description of the Expected Learning Outcomes and Assessment Strategies:

List the Expected Learning Outcomes and their accompanying Assessment Strategies (e.g., portfolios, examinations, performances, pre-and post-tests, conferences with students, student papers). Click the plus sign to add a new row.

	Expected Learning Outcome	Assessment Strategies
1	Understand the definition and the purpose of internal auditing.	Assignments, quizzes, exams,
2	Discuss the importance of business processes in the internal audit process	Assignments, quizzes, exams, case studies, student papers, group projects, presentations
3	Understand the various organizational governance systems and evaluate the design and effectiveness of internal controls.	Assignments, quizzes, exams, case studies, student papers, group projects, presentations
4	Understand how ethics and fraud issues reflect on an organization.	Assignments, quizzes, exams, case studies, student papers, group projects, presentations
5	Discuss internal audit standards, guidelines, and emerging issues such as the COSO model, Sarbanes Oxley	Assignments, quizzes, exams, case studies, student papers, presentations
6	Demonstrate ability to work on internal audit projects in a team setting.	Case studies, group projects, presentations
7	Develop skills necessary to perform an internal audit and prepare an internal audit report.	Assignments, quizzes, exams, case studies, student papers, presentations
8	Demonstrate basic ability to use at least one type of audit software in an internal auditing environment.	Assignments, quizzes, exams, case studies, presentations

For whom is this course being developed?

Majors in the Dept
Majors of other Depts

Is this course required in a degree program (major, minor, graduate degree, certificate?)

No

Does the proposed change or addition cause a significant increase in the use of College or University resources (lab room, computer)?

No

Will there be any departments affected by this proposed course?

No

I/we as the author(s) of this course proposal agree to provide a new or updated accessibility checklist to the Dean's office prior to the semester when this course is taught utilizing the changes proposed here.

I/we agree

Is this course required as part of a teaching credential program, a single subject, or multiple subject waiver program (e.g., Liberal Studies, Biology) or other school personnel preparation program (e.g., School of Nursing)?

No

Key: 14941