

**UNIVERSIDAD INTERAMERICANA DE PUERTO RICO
METROPOLITAN CAMPUS
FACULTY OF BUSINESS
GRADUATE PROGRAM**

SYLLABUS

I. GENERAL INFORMATION

Title	:	ADVANCED AUDITING
Code	:	BADM 6300
Credits	:	3 CREDITS
Term	:	
Profesor	:	
Phone	:	
Email	:	

II. DESCRIPTION

Analysis of generally accepted auditing standards in the United States and the auditing process and other related services. Study of the role of the external auditor in accordance with the rules and laws that regulate the practice of the profession within an ethical framework. Requirement: BADM 5040.

III. OBJETIVES

It is expected that upon completion of the course, the student will be able to:

1. Analyze the Generally Accepted Auditing Principles in the United States (GAAS).
2. Understand the role of the external auditor and the professional standards that regulate the practice of auditing.
3. Know the process of an audit for financial statements and other services provided by the auditor.

IV. CONTENT

- A. The profession of public accounting and its relation to financial accounting
 1. Description of the professional practice of the certified public accountant.
 2. Professional standards (norms).
 3. Professional ethics
- B. The audit and other services provided by the auditor
- C. Planning an audit, evaluation of internal controls, fraud and illegal acts.

D. Standard auditor's report, modification to the reports and other types of reports.

V. ACTIVITIES

1. Conference
2. Practice exercises, problems and assignments
3. Exams

VI. EVALUATION

<u>Criteria</u>	<u>Grades</u>
Three Exams	90%
Active Participation	10%
Total	100%

Grade Scale is as follows according to the Universidad Interamericana de Puerto Rico norms:

100-90	A
89-80	B
79-70	C
69-60	D
59-00	F

VII. Special Notes

A. Auxiliary services or special needs

All students who require auxiliary services or special assistance must request them at the beginning of the course or as soon as they become aware that they need them, through the corresponding registry, in the Office of the Coordinator of services for students with disabilities, Dr. María de los Ángeles Cabello. She is located in the Counseling and Counseling Program, office 111, on the first floor of the John Will Harris building, extension 2306

B. Honesty, fraud, and plagiarism

Dishonesty, fraud, plagiarism and any other inappropriate behavior in relation to academic work constitutes major infractions sanctioned by the General Student Regulations. The major infractions, as stated in the General Student Regulations, may have as a consequence, suspension from the University for a definite period greater than one year or the permanent expulsion from the University, among others sanctions.

C. Use of electronic devices

Cellular telephones and any other electronic device that could interrupt the teaching and learning processes or alter the environment leading to academic excellence will be deactivated. Any urgent situation will be dealt with, as appropriate. The handling of electronic devices that allow students to access, store or send data during evaluations or examinations is prohibited

D. Compliance with the Provisions of Title IX

The Federal Higher Education Act, as amended, prohibits discrimination because of sex in any academic, educational, extracurricular, and athletic activity or in any other program or function, sponsored or controlled by a higher education institution, whether or not it is conducted within or outside the property of the institution, if the institution receives federal funds.

In harmony with the current federal regulation, in our academic unit an Assistant Coordinator of Title IX has been designated to offer assistance and orientation in relation to any alleged incident constituting discrimination because of sex or gender, sexual harassment or sexual aggression. The Assistant Coordinator Sr. George Rivera can be reached by phone at extension 2262 o 2147, or by e-mail griverar@metro.inter.edu.

The Normative Document titled **Norms and Procedures to Deal with Alleged Violations of the Provisions of Title IX** is the document that contains the institutional rules to direct any complaint that appears to be this type of allegation. This document is available in the Web site of Inter American University of Puerto Rico (www.inter.edu).

VIII. ACADEMIC RESOURCES

TEXT BOOK

Whittington, R., & Pany, K. (2021). *Principles of auditing and other assurance services*. (22th. ed.). New Jersey: Irwin/ Mc Graw Hill.

IX. BIBLIOGRAPHY

AICPA, *Code of Professional Ethics*.

AICPA, *Codification of Auditing Standards American Institute of Certified Public Accountants*.

Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbleman, M. F. (2019). *Fraud examination*. (6th. ed.). Mason, Ohio: Cengage Learning.

Brooks, L. J., & Dunn, P. (2021). *Business and professional ethics*. (9th. ed.). Mason, Ohio: Cengage Learning.

Knapp, M. (2018). *Contemporary auditing*. (11th. ed.). New Jersey: Cengage Learning.

Economics, Management and Financial Markets (Addleton Academic Publishers)
The Journal of Accountancy (American Institute of CPAs)
The Accounting Review (American Accounting Association)
National Tax Journal (National Tax Association)

ELECTRONIC RESOURCES

American Accounting Association
www.aaa.edu.org

American Institute of Certified Public Accountants
<http://www.aicpa.org>

Colegio de Contadores Públicos de Puerto Rico
<http://www.colegiocpa.com>

Departamento de Hacienda de Puerto Rico
<http://www.hacienda.gobierno.pr>

Financial Accounting Standards Board
<http://www.fasb.org>

Industry Week
www.industryweek.com

Internal Revenue Service
www.irs.gov

Publications. (n.d.). Retrieved September 2, 2014, from American Accounting Association:
<http://www.aaahq.org/pubs.cfm>

Report Gallery
<http://www.reportgallery.com>

Securities and Exchange Commission
<http://www.sec.gov>

The Institute of Management Accountants
<http://www.imanet.org>

The Accounting cycle Quick Review. Films on
Demand. <http://sirsiat.inter.edu:8008/login?url=http://digital.films.com/PortalPlaylists.aspx?aid=11176&xtid=53617>

Wall Street Journal
www.wsj.com

DATA BASE

Information Access Center (CAI)
<http://cai.inter.edu>

PROQUEST. <http://www.umi.com/proquest>

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