

# ACCT 432 plus ACCT 532 Forensic and Internal Auditing- DualList-2019-03-20

- The workflow icon is no longer available. Please click on the Page Status after the orange circle icon near the page title. \*

Form Information



The page you originally access is the global template version. To access the template document that progresses through the workflow, please complete the following steps:

**First Step:** ONLY change the text in the [brackets] so it looks like this: **CRIM 101 Intro to Criminology-CrsRvs-2015-08-10**

- If DUAL LISTED list BOTH courses in the page title***

**Second Step:** Click “SAVE” on bottom right

- DO NOT TYPE ANYTHING INTO THE FIRST PAGE OTHER THAN THE TEXT IN BRACKETS***
- Please be sure to remove the Brackets while renaming the page***

**Third Step:** Make sure the word ***DRAFT*** is in yellow at the top of the proposal

**Fourth Step:** Click on “**EDIT CONTENTS**” (*not EDIT*) and start completing the template. When exiting or when done, click “**SAVE**” (*not Save Draft*) on bottom right

When ready to submit click on the workflow icon and hit approve. It will then move to the chair as the next step in the workflow.

*\*Indicates a required field*

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<b>Course Level*</b>	graduate-level, undergraduate-level
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## Dual Listed Section

<b>Undergraduate Course Prefix /Number</b>	ACCT 432
<b>Undergraduate Course Title</b>	Forensic and Internal Auditing
<b>Undergraduate Course Catalog Description</b>	Introduces forensic auditing in fraudulent financial reporting and employee theft. Also covers the foundation of internal auditing and operational audits performed by internal auditors.
<b>Graduate Course Prefix /Number</b>	ACCT 532
<b>Graduate Course Title</b>	Forensic and Internal Auditing
<b>Graduate Course Catalog Description</b>	Introduces forensic auditing in fraudulent financial reporting and employee theft. Prepares students for expert witnessing and the preparation of the final fraud examination report. Also covers the foundation of internal auditing and operational audits performed by internal auditors from fraud and forensic accounting perspective.

<p><b>What is the Justification for Dual Listing these particular two course?</b></p>	<p><i>Please address the pedagogical reasoning for why these classes can be combined. This should be more than just the content is the same.</i></p> <p>To provide MBA, EMBA, and Masters of Finance and Accounting more advanced topics and courses for accounting.</p> <p>The content for both the graduate and undergraduate level can be easily adapted for each level. To provide accounting majors with additional options for accounting controller electives, relevant with current accounting specializations. Forensic accounting and internal auditors are increasing in market demand.</p>																		
<p><b>How will the course be structured?</b></p>	<p><i>Briefly explain, how are you specifically maintaining the quality of education for each classification (level) of student in the class?</i></p> <p><b>Lower Level Class</b></p> <p>Currently, students perform case studies to simulate a forensic and fraud examination in addition to chapter readings and examinations.</p> <p><b>Upper Level Class</b></p> <p>Currently, students perform case studies to simulate a forensic and fraud examination in addition to chapter readings and examinations.</p> <p>One of the differentiating activities is the Master's students will prepare both the short and long form the Final Fraud Examination used as evidence for expert testimony. The graduate students will analyze a forensic case. The student will also role play their expert witness testimony as if in trial or arbitration.</p> <table border="1" data-bbox="326 768 1484 1161"> <thead> <tr> <th data-bbox="326 768 415 846">SLO #</th> <th data-bbox="415 768 1097 846">Outcome</th> <th data-bbox="1097 768 1484 846">How the outcome is assessed</th> </tr> </thead> <tbody> <tr> <td data-bbox="326 846 415 911">1</td> <td data-bbox="415 846 1097 911">Interpret auditing concepts that are applied in practice and conduct fraud examinations.</td> <td data-bbox="1097 846 1484 911">Examinations and Quizzes</td> </tr> <tr> <td data-bbox="326 911 415 976">2</td> <td data-bbox="415 911 1097 976">Perform the steps in the auditing cycle from accepting the client to rendering an opinion.</td> <td data-bbox="1097 911 1484 976">Examinations, Quizzes and Case Studies</td> </tr> <tr> <td data-bbox="326 976 415 1041">3</td> <td data-bbox="415 976 1097 1041">Compare and contrast the relationship between forensic accounting and fraud examination.</td> <td data-bbox="1097 976 1484 1041">Examinations and Quizzes</td> </tr> <tr> <td data-bbox="326 1041 415 1106">4</td> <td data-bbox="415 1041 1097 1106">Evaluate methods that can prevent, deter and detect fraud</td> <td data-bbox="1097 1041 1484 1106">Examinations, Quizzes and Case Studies</td> </tr> <tr> <td data-bbox="326 1106 415 1161">5</td> <td data-bbox="415 1106 1097 1161">Construct and prepare a fraud examination report.</td> <td data-bbox="1097 1106 1484 1161">Case Study and Written Fraud Examination Report</td> </tr> </tbody> </table>	SLO #	Outcome	How the outcome is assessed	1	Interpret auditing concepts that are applied in practice and conduct fraud examinations.	Examinations and Quizzes	2	Perform the steps in the auditing cycle from accepting the client to rendering an opinion.	Examinations, Quizzes and Case Studies	3	Compare and contrast the relationship between forensic accounting and fraud examination.	Examinations and Quizzes	4	Evaluate methods that can prevent, deter and detect fraud	Examinations, Quizzes and Case Studies	5	Construct and prepare a fraud examination report.	Case Study and Written Fraud Examination Report
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