Note: Due to COVID-19 this course will be conducted at 4:00 every TTh via zoom. We will not meet in-person but attendance to the zoom meeting is REQUIRED!

COURSE ADMINISTRATION
Professor: Robert Hogan
E-mail: hoganrs@cofc.edu
Phone: 843-953-0439 (office phone)
Office: Beatty, Room 436
Office Hours: Tuesday and Thursday 3:00-4:00 (via zoom)
Textbook: Articles, Handouts, and Case Studies loaded to OAKS.
Prerequisites: Undergraduate Auditing Course

“Such I take to be the duty of the auditor: He must be honest—that is, he must not certify what he does not believe to be true, and he must take reasonable care and skill before he believes what he certifies is true.” – Unknown English Judge

ACCT 509 ADVANCED AUDITING CONCEPTS - COURSE DESCRIPTION
Various strategic and ethical aspects of external auditing are examined in this course. The focus is on current issues facing the auditing profession with an emphasis on the challenges facing the audit practitioner in the foreseeable future.

COURSE LEARNING OBJECTIVE
1. Increase students’ specific knowledge as related to auditing. This includes an understanding of the professional role of the auditor, the impact of regulation on the audit function, managing the auditor/client relationship, assessing audit risk, developing professional skepticism, increasing awareness toward ethical dilemmas, interaction with the internal audit function, as well as expanding the students’ knowledge regarding International Financial Reporting Standards (IFRS).
2. Refining the students’ communication skills, both verbal and written. This objective is addressed within the course through numerous written assignments, and essay format exams as well as classroom participation and in-class presentations.
3. Develop the students’ skills with regard to working within a team environment. While much of the course is based on work performed on an individual basis, the presentations will be conducted in a group format.
SCHOOL OF BUSINESS LEARNING GOALS
To stimulate Communication Skills, students will prepare written documents that are technically correct and consistent with professional writing practices. Additionally the course requires students to prepare and effectively present relevant discipline specific knowledge utilizing the technological tools available within the classroom. Global and Civic Responsibility is promoted in this course by directly examining ethical situations and requiring that students recognize and be able to appraise the ethical dilemmas involved. Students will be encouraged to engage in discourse aimed at resolution of these dilemmas utilizing relevant discipline specific knowledge. The students’ Intellectual Innovation and Creativity will be heightened through the examination of complex case studies that involve domestic, international, and multi-national firms. These cases will challenge the students to consider the implications of business decisions while evaluating problems and opportunities in the business environment and there by Synthesis both classroom and non-classroom learning as related to complex and comprehensive tasks. The students will be challenged to apply analytical techniques to formulate creative solutions utilizing both discipline specific knowledge as well as the students own personal experiences.

ACCOUNTANCY GRADUATE PROGRAM LEARNING GOALS
The course relates to the accountancy graduate program learning objective of Ethical Behavior by specifically addressing the AICPA Code of Professional Conduct and ethical dilemmas, while requiring technically correct, clear, and concise oral and written presentations which address Effective Communication. The course is designed to develop Specialized Technical Skills and Knowledge within the area of auditing. Guest speakers from professional practice will be joining the students in the classroom to provide “real world” insights and aid in Achieving a Broadened Perspective, while the articles and cases chosen intentionally cover multinational/international firms to address the Global Dimensions of audit.

COURSE EXPECTATIONS
Class Time Readiness
An effective and productive seminar course requires the active participation of all students. Accordingly, the timely reading of assigned articles, case studies, and other materials as well as active participation in class discussions comprise a significant part (30%) of your final grade. A faculty-led lecture or student presentation will be conducted on each assigned reading to ensure that the key learning points are presented and to provide a framework for our class discussions. However, developing opinions and learning to express those opinions in a group setting is critical to your success as a professional. Accordingly, during our class discussions, you will be expected to express your thoughts and conclusions and to challenge the ideas presented within each assignment during every class. You should also feel free to challenge others (including me) on their points of view and positions taken. Although you may initially be uncomfortable with this level of participation, remember that everyone in the class is interested in your opinion and in most cases there is not just one correct answer.
**Graded Case Studies**
There will be three graded case studies that you will complete out of the classroom. Each case study represents ~20% of your final grade. These case studies will be related to but different from the assigned case studies and readings discussed in the classroom and should take three or four hours to complete.

**Presentations**
Each student will facilitate an online meeting covering one of the class topics. The purpose of this element of the course is to develop your skills in hosting online meetings and discussions. As the business environment continues to shift more and more towards online interactions, the ability to facilitate meaningful and productive interactions in a distanced environment is an increasingly valuable skill. This presentation comprises (~10%) of your final grade in the course and will be determined based on the quality of your presentation, your ability to engage the class, and the relevance content from the article that you bring to light. Additional details regarding this portion of the course will be provided as the course progresses.

**Examinations**
There will be four examinations: three interim exams, and a final examination. In total, examinations represent 40% of your final grade. All exams will be open book and will be based upon the lessons learned and key positions and conclusions from the assigned reading assignments, case studies, student presentations, and classroom discussion. However, time will be a significant factor for the exam. If you don’t know the material and must try to look up the answer to every question you will run out of time. Exam dates are noted on the course calendar. Students will NOT be allowed to take exams other than during the scheduled times. I do NOT give make-up exams. Please contact me immediately if you have a scheduling problem.

**Special Assistance**
Any students who require special accommodations on exams or other coursework should first consult with the Center for Disability Services regarding the SNAP program, and then schedule an appointment to meet with me to discuss these accommodations.

**ETHICS/INTEGRITY**
Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code. Please remember that unauthorized collaboration with other students is a form of cheating and, accordingly, ALL work performed for this class must be your own original work. Other forms of cheating include copying from or consulting with another person during an exam, using technological tools inappropriately, turning in written work that was prepared by someone other than yourself, and making minor modifications to the work of someone else and turning it in as your own. If you are not sure whether something you plan to submit would be considered either cheating or plagiarism, it is your responsibility to ask for clarification. If you use references for any assignment, please follow citation procedures accepted in U.S. universities, including full, appropriate citation of any materials accessed, including via the web. You must not copy information from websites unless you put it in
quotation marks and directly cite the source. Do not assume that some usage or action is acceptable if you are unsure. Either ask me about it or consult credible sources of information on the subject.

**GRADING SUMMARY**
For ACCT 509, your course grade will be determined by the cumulative number of points you earn on the various assignments given throughout the semester as shown below:

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Allocated Points</th>
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<tbody>
<tr>
<td>Classroom Participation</td>
<td>300</td>
</tr>
<tr>
<td>Graded Cases (3 x 70 points)</td>
<td>210</td>
</tr>
<tr>
<td>Presentations</td>
<td>90</td>
</tr>
<tr>
<td>Mid-term Exams (3 x 92 points)</td>
<td>276</td>
</tr>
<tr>
<td>Final Exam</td>
<td>124</td>
</tr>
<tr>
<td>Total Possible Points</td>
<td>1,000</td>
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The base score for each letter grade is as follows:
A: 895; B+: 870; B: 795; C+: 770; C: 695; F: Below 695.
If you would like to review your grade and/or discuss your progress in the class, please stop by my office at any time during my office hours.