FLORIDA ATLANTIC UNIVERSITY

NEW COURSE PROPOSAL
Undergraduate Programs

Department School of Accounting

College
*(To obtain a course number, contact **erudolph@fau.edu**)*

UUPC Approval 1/26/26
UFS Approval _____
SCNS Submittal _____
Confirmed _____
Banner Posted _____
Catalog _____

Prefix ACG

Number 4652

(L = Lab Course; C = Combined Lecture/Lab; add if appropriate)

Lab Code

Type of Course Lecture

Course Title Auditing and Assurance Services 2

Credits *(See Definition of a Credit Hour)* 3

Effective Date *(TERM & YEAR)* Fall 2026

Grading *(Select One Option)*
Regular (●)
Sat/UnSat ( )

Course Description *(Syllabus must be attached; see Template and Guidelines)*

Do you want to know more about auditing than you learned in ACG 4651? Increase your knowledge by learning about auditing the different transaction cycles and accounts of a business; delve into the AICPA attestation standards, the AICPA compilation and review standards and broaden your horizons by studying the global IFAC Code of Ethics for Professional Accountants and the IAASB International Standards on Auditing.

Cannot receive credit for ACG4652 and ACG5647

Prerequisites, with minimum grade*

ACG4651
Minimum Grade - C

Corequisites

Registration Controls *(Major, College, Level)*

**Default minimum passing grade is D-. Prereqs., Coreqs. & Reg. Controls are enforced for all sections of course*

WAC/Gordon Rule Course

☐ **Yes** ☑ **No**

WAC/Gordon Rule criteria must be indicated in syllabus and approval attached to proposal. See WAC Guidelines.

Intellectual Foundations Program (General Education) Requirement *(Select One Option)*

None

General Education criteria must be indicated in the syllabus and approval attached to the proposal. See Intellectual Foundations Guidelines.

Minimum qualifications to teach course

Terminally qualified in accounting

Faculty Contact/Email/Phone

Julia Higgs / jhiggs@fau.edu

List/Attach comments from departments affected by new course

Approved by	***Date***
Department Chair George R. Young	1/9/2026
College Curriculum Chair Julia Higgs	1/20/2026
College Dean MARL	1-22-2026
UUPC Chair Korey Sorge	1/26/26
Undergraduate Studies Dean Dan Mecroff	1/26/26
UFS President	
Provost	

Email this form and syllabus to mjenning@fau.edu seven business days before the UUPC meeting.



ACG 4652
Auditing and Assurance Services 2 (3 credit hours)

Professor Information

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Office Hours

By appointment.

Required Text and Materials

Messier, William. F., Steven M. Glover, and Douglas F. Prawitt. 2021, Auditing & Assurance Services: A Systematic Approach (2025 Release). McGraw-Hill Higher Education. ISBN 13: 9781266733864 **The text you acquire must have a Connect code**. If you have a text that did not come with a Connect code, you may purchase an online access code directly from McGraw Hill's website at mheducation.com.

Important Websites

For Clarified Statements on Auditing Standards, see
https://www.aicpa-cima.com/resources/download/aicpa-statements-on-auditing-standards-currently-effective

For AICPA Clarified Attestation standards, see
https://www.aicpa-cima.com/resources/download/aicpa-ssaes-currently-effective

For PCAOB Attestation standards, see
https://pcaobus.org/Standards/Attestation/Pages/default.aspx

Handbook for the International Code of Ethics for Professional Accountants, 2024 Edition: https://www.ethicsboard.org/publications/2024-handbook-international-code-ethics-professional-accountants

Government Auditing Standards (2024 Revision) https://gaoinnovations.gov/yellowbook/2024/

For Clarified Preparation, Compilation, and Review standards, see https://us.aicpa.org/research/standards/compilationreview

Course Description

Are you interested in learning more about auditing? This course covers auditing transaction cycles and accounts of a business not covered in ACG 4651; an introduction to AICPA attestation standards, AICPA compilation and review standards, the global IFAC Code of Ethics for Professional Accountants, and the IAASB International Standards on Auditing.

Course Prerequisites and Credit Hours and Class Time Commitments

The prerequisite is ACG 4651 (3 credit hours) or equivalent or ACG 6635 (3 credit hours) or equivalent with grade of "C" or better.

Course Learning Objectives

By the end of the semester, you should

1. Understand the application of audit procedures to various transactions, transaction cycles and accounts of businesses using US and international clarified standards.
2. Possess an overall understanding of Governmental auditing standards.
3. Understand the reasons for and use of attestation services such as agreed-upon procedures, prospective financial information, pro forma financial information, and SOC reports.
4. Learn and compare the US and international ethics and conduct codes for professional accountants.

Grading Scale

A	= 100 - 90	C	= 76 - 70
A-	= 89	C-	= 69
B+	= 88 - 87	D+	= 68 - 67
B	= 86 - 80	D	= 66 - 60
B-	= 79	D-	= 59
C+	= 78 - 77	F	= below 59

Course Evaluation Method

Tests (3-5 exams, 100 points each) *	300-500
Papers/assignments (0-3 assignments, 30 points apiece)	0-90
Total	300-590

* Exams will be open between 7:00 a.m. EST on the first day and 10:00 p.m. EST on the last day specified. For example, if a testing period is shown in the syllabus as May 23-24, the test is open to take at 7:00 a.m. on Friday, May 23 and closes at 10:00 p.m. on Saturday, May 24. **Do not wait until late on the last day of a test to begin taking it; if you do, you may encounter difficulties that cannot be addressed before the testing deadline and thus may receive either a zero (0) or a lower score than**

you would otherwise have earned had you begun taking the test earlier. Note that the testing dates listed in the syllabus are tentative. You may rely on them unless told otherwise.

Important Dates

Last day to drop courses with a "W"
(Note: This date is furnished for your convenience; if you intend to drop this course, you are responsible for confirming the accuracy of this date)

Additional Course Policies

Missing Tests

No makeup examinations will be given. Students might be required to produce evidence to substantiate their reasons for missing an exam. Contact me if you miss an exam.

Late Assignments

Late assignments will only be accepted by the professor at his discretion.

Attendance Policy Statement

Attendance is not a part of the grade in this course. Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in university-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a university-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

Additional course policies

Homework solutions will be posted on Canvas. The assigned homework will not be collected and graded. However, to fully understand the subject of this course and to increase your likelihood of doing well on exams you should, at a minimum, do the assigned homework. I strongly suggest that you attempt the homework before seeing the solution. If you don't, you may develop a false sense of security about your knowledge.

Course Outline

Week	Topics to be Covered
1	Chapter 11: Auditing the purchase process
2	Chapter 12: Auditing the human resource management process
3	Chapter 13: Auditing the inventory management process
4	Chapter 14: Auditing the financing/investing process: Prepaid expenses, intangible assets, and property, plant, and equipment

Week	Topics to be Covered
5	Chapter 15: Auditing the financing/investing process: Long-term liabilities, stockholders' equity, and income statement accounts
6	Chapter 16: Auditing the financing/investing process: Cash and investments
7	Other auditing matters: Engagements to Report on Summary Financial Statements; Financial Statements Prepared in Accordance with a Financial Reporting Framework Generally Accepted in Another Country
8	Examples of auditing failures: What went wrong?
9	Special consideration and the expansion of auditing: cryptocurrencies
10	Continuation of other auditing matters: Reports on Application of Requirements of an Applicable Financial Reporting Framework; Letters for Underwriters and Certain Other Requesting Parties; Interim Financial Information
11	IFAC Code of ethics; IAASB International Standards on Auditing
12	Concepts Common to All Attestation Engagements; Examination Engagements (Attestation); Review Engagements (Attestation)
13	Governmental auditing standards; Compliance Audits; Compliance Attestation
14	Agreed-Upon Procedures Engagements; Prospective Financial Information; Reporting on Pro Forma Financial Information; Management's Discussion and Analysis;
15	SOC reports

Selected University and College Policies

School of Accounting Policies

Students are responsible for School of Accounting policies available at School of Accounting policies. ***These policies are an integral part of this syllabus***.

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high-quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

The Code of Academic Integrity Regulation 4.001 defines **cheating** as "providing unauthorized assistance to or receiving assistance from another student during an examination or while working on an assignment" and **plagiarism** as "turning in someone else's work as one's own."

The College of Business Academic Honesty Policy defines **academic dishonesty** as "copying answers from another student" and "collaborating on assignments or exams except when expressly authorized." See Academic Honesty Policy.

The School of Accounting Policies Section 15 states, "…students are expected to **work independently…**students should be careful not to represent the work of others as their own." See School of Accounting policies.

Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at http://fau.edu/sas/.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to http://www.fau.edu/counseling/.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of** examinations and work assignments. For further information, please see Academic Policies and Regulations.

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's "Writing Across the Curriculum" and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as *"... activities which interfere with the educational mission within classroom."* Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

FAU AI Preamble:

FAU recognizes the value of generative AI in facilitating learning. However, output generated by artificial intelligence (AI), such as written words, computations, code, artwork, images, music, etc., for example, is drawn from previously published materials and is not your own original work. FAU students are not permitted to use AI for any course work unless explicitly allowed to do so by the instructor of the class for a specific assignment.

Class policies related to AI use are decided by the individual faculty. Some faculty may permit the use of AI in some assignments but not others, and some faculty may prohibit the use of AI in their course entirely. In the case that an instructor permits the use of AI for some assignments, the assignment instructions will indicate when and how the use of AI is permitted in that specific assignment. It is the student's responsibility to comply with the instructor's expectations for each assignment in each course. When AI is authorized, the student is also responsible and accountable for the content of the work. AI may generate inaccurate, false, or exaggerated

information. Users should approach any generated content with skepticism and review any information generated by AI before using generated content as-is.

If you are unclear about whether or not the use of AI is permitted, ask your instructor before starting the assignment.

Failure to comply with the requirements related to the use of AI may constitute a violation of the Florida Atlantic Code of Academic Integrity, Regulation 4.001.

Proper Citation:

If the use of AI is permitted for a specific assignment, then use of the AI tool must be properly documented and cited. For more information on how to properly cite the use of AI tools, visit our Proper AI Citation for best practices.

CLASS POLICY:

The use of AI to assist in work assigned in this specific course is permitted only for specific assignments as indicated by the instructor. Use must be properly documented and cited per instructor guidelines.