



**Texas A & M University San Antonio  
College of Business, Accounting  
Accounting 5327 700 22873  
Spring 2026**

**Class Modality: F2F**

Attendance is required in this class. Taking the class in absentia is not an option. Role will be taken to determine required attendance.

**Class Time and Location:**

**Saturdays**

10 30 – 11 45 F2F

BLH 262

**Duration:** 1/21/2025-5/2/2025

Class ends 5/2/2025. Assignments are not accepted after that date.

**Course Number and name:**

**Advanced Auditing**

Accounting 5327 700 22873

**Professor:** Dennis Elam PhD CPA

**Office** COB 441 N

**E-Mail Address:** [dennis.elam@tamusa.edu](mailto:dennis.elam@tamusa.edu)

If you e mail me with a question about the class, please be sure to specify which of my three classes you are in.

**Course Website:** <https://tamusa.blackboard.com>

**Office Hours:**

Saturday 8:00 – 9:00 AM, appt after 1 15 OM

Wednesday 9:00-12:00 AM, 1:00-3:00 PM

## **Catalog Description 5327 Auditing**

In-depth examination of auditor legal and ethical responsibilities, audit procedures, statistical sampling, information systems audits, internal/operational audits, and other contemporary auditing topics. focus is placed on the application of auditing resources commonly used in practice.

Prerequisite: ACCT 4311

## **Student Learning Outcomes**

- Recognize Management Fraud / Internal Control Risk Assessment
- Create Audit Plans for
  - Cash
  - Revenue Cycle
  - Acquisition and Expenditure Cycle
  - Production Cycle
  - Finance and Investment Cycle
- Identify in completing the Audit
- Identify of Internal Audit, Government, and Fraud Examinations

## **Required Materials**

**Textbook:** *Auditing and Assurance Services*, Louwers, McGraw Hill, 8e

## **Professor Elam Weblog**

[professorelam@blogspot.com](mailto:professorelam@blogspot.com)

The original blog on typepad was named one of the Top 50 accountng blogs in the US. It is a mixture of market analysis, real world accounting incidents, frauds, announcements about scholarships and local events, and some things I just enjoy

like the extensive cooking site with links to online cooking sites. I also have listed the important accounting certifications, their national and local organizations.

**Blackboard:** Connect to <http://tamusa.blackboard.com>. You will have lecture notes, solutions to problems, multimedia materials and other supplementary materials in Blackboard. It may also be used for communication, discussions, assignments, quizzes and exams. Your user ID is the Jaguar ID (aka J Number e.g. J00001234). Password is the Date of Birth (MMDDYY). Optional, if you are using Blackboard messaging. All class communications will be through Blackboard and students should monitor this several times a day.

**McGraw Hill Connect:** In addition to the assignments in Blackboard, you will complete quizzes, exams and assignments in an online homework management system Connect/Mi (depending on publisher). Instructions on how to obtain online access and a link to the website will be provided separately. Please ensure that you have purchased the appropriate code and register in the system ASAP.  
BB is paired with M H Connect. There is a post labeled exams and quizzes.

**Software:** You may be required to use Microsoft Excel, Microsoft Word, and Microsoft Project. These products are available in the computer labs on campus. You will also be able to download the installation software from the Microsoft software center. You will receive your login name and password at your Jaguar email address. Additional software tools will be required, for example, Acrobat Reader, Flash Player and Windows Media Player. Instructions and website links or additional software will be available online.

**Computer Hardware:** In order to participate in online sessions you will need a computer with an internet connection, a microphone and speakers/headphones. To complete the class work, you will need appropriate software installed on the computer.

**Time Expectation for coursework:** You are expected to spend 4-8 hours per week for the course. Based on the background, some student may require more time. Time spent may be longer when assignment/exams are due.

**Other Recommended Reading Material:** In a new recommendation, I highly suggest students buy the Gleim EQE Exam Questions Answers. Gleim is in the accounting test prep business. Gleim has thousands of questions across the four CPA exams as well as the Two CMA, CIA, and EA exams. You choose the text you are using and then you can access the questions from the Gleim database for your selected learning objectives. The cost is \$29.95 for each book or discounted at \$150 for audit, financial, tax, law, and managerial. I think this is an excellent review and gets one into the mode of advanced test taking. I will demonstrate in class.

<https://www.gleim.com/accounting/eqe/book-software/>

**Group Presentation** During our on-line with covid period to I instituted a plan to increase class participation. The class will be divided into groups of two-three. A week in advance I will post an excel sheet with assignments. Assignments may include a Learning Objective from the chapter, an exhibit, or end of chapter questions or cases. My SRI score went up half a point. Yes I am going to participate and jump in with comments and questions Each group can prepare a short power point of three or four slides. This allows the class to get some presentation experience as well. I will show examples from past classes. Bring your power point to class on a USB, do not e mail it to me.

### **Grading Policy:**

Exam Schedule, class coverage

Exams	Chapter	Points
Evid, Int Audit, Risk	3,D,4	81
Int Control, Cash, Revenue	5,6,7	81
Exp Rev Finance	8,9,10	81
Quizzes On Line	Estimate	90
Journal Posts	Failure to participate will decrease your grade	60

Attendance in all classes required	Failure to participate will decrease your grade	
Group Presentation	Failure to participate will decrease your grade	
Final includes Module D	Comprehensive	200
Total		593

## **Journal Assignment**

I have created a journal for each of you. Please tell us your preferred e mail and cell number. Your first assignment is to read and reflect on Emerson's Self Reliance listed under Course Content. If you have done this in another of my classes, find another Emerson essay on-line, or his eulogy to Thoreau and comment.

In addition there are many topics under Course Content. These add considerable insight into frauds and behavior beyond the textbook. I will assign one topic each week from Course Content. If you have had one of my courses prior and done that, pick something else of choose from Professorelam.blogspot.com where there are plenty. . And read what your classmates have posted and comment. This is a discussion class where we can continue the discussion outside class.

Two don'ts. Do not wait until Friday night to make your post, this leaves no time for anyone else to read it.

Do not wait to make your posts the last week of school. That will result in a grade of zero for the journal.

### **You are in charge of your accounting education.**

There will be a weekly journal assignment. Completing those will earn a grade of 45/60. Doing additional assignments will increase your grade proportionately

The final letter grades will be assigned as follows: Above 90%  $\Rightarrow$  A; 80 – 89%  $\Rightarrow$  B; 70 – 79%  $\Rightarrow$  C; 60 – 69%  $\Rightarrow$  D; Below 60%  $\Rightarrow$  F.

## Class Schedule

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. The instructor reserves the right to amend, alter, change, delete or modify the provisions of the schedule. Changes to the schedule will be made only under extenuating circumstances. All the changes will be announced in class and via Blackboard/email and you are responsible for the announcements made in class and via Blackboard/email.

Wk	Date	Title	Chap	Rev	Ex / Prob	
1	1/24	Intro				
2	1/31	Overview	1			
3	2/7	Plan Evid	3	All	45-55 49-61	
4	2/14	Int åudit	D	All	45-57	
5	2/21	Risk	4		55-63	
6	2/28	Int Cont	5		55-63	
7	3/7	Cash	6		Rita Crundwell Bernie Madoff Ex	
8	3/14	Spr Break				
9	3/21	Cash	6		64-77	
10	3/28	Revenue	7		47-54	
12	3/30	Revenue	7		Enron 64-77 Wirecard Luckin - EY	

13	4/4	Expend	8		47-54	
14	4/11	Inv	9	All	48-54	
15	4/18	Inv	9		52-61	
16	4/25	Finance	10		50-64	
16	5/2	Complete	11		54-73	

### **TAMUSA Policies and Resources**

**See separate document under this tab, syllabus, for official policies and resources.**