



Audit Theory and Practice
Course: 52:030:370:40
Term: Spring 2026
Mode of delivery: synchronous

Professor: Dr. Jung Yeun (June) Kim

Office: BSB 415

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Office Hours: T/Th 1:00-2:00 pm, or By Appointment

Class Meetings: Tuesday 6:00-8:50 pm (BSB 334)

Program Learning Goals:

General Management Knowledge
Critical Thinking & Analytical Decision Making
Teamwork & Interpersonal Relationships
Communication Impact & Effectiveness
Global Perspective
Technology Fluency/IT Literacy
Ethical Reasoning

Learning Goals/Objectives:

After completing this course, participants should be able to:

1. Understand the function and purpose of attestation and assurance services
2. Understand the role of a public accountant, the professional standards associated with the industry and professional ethics that are integral to the role of a CPA.
3. Know how to determine, obtain and analyze audit evidence and the documentation that supports financial and internal control transactions.
4. How to plan an audit which includes assessing risk within the environment to be tested.
5. Understanding the internal control environment and its implications on an audit
6. Write and make adjustments to the auditor's report per auditing standards
7. How IFRS and technology are affecting auditing standards and procedures.

Required text:

Text:

Auditing and Assurance Services, 9th Edition with CONNECT access (REQUIRED)
Louwers, Bagley, Blay, Strawser, and Thibodeau; McGraw Hill; Copyright: 2025
ISBN: 1266847065.

<https://connect.mheducation.com/class/j-kim-audit-theory-and-practice-spring-2026-section-40>

Auditing Standards/Resources:

PCAOB: <https://pcaobus.org/>

AICPA: <https://www.aicpa.org/home>

Other readings may be assigned by the professor from sources such as the Wall Street Journal, Fortune, Business Week, business section of the NY Times and other online resources. It is recommended that students read from these resources on a regular basis.

Teaching Methodology:

The material presented in the textbook will be the foundation of the course, thus it is important that you do the homework questions as assigned. We will also go over specific examples in the book and outside the book to illustrate the material and its application. I will also be bringing my personal experience, guest speakers and will ask that any students with current experience to speak about the material we cover. It is important that you **read all** the material assigned **before** the class it is assigned to. Your participation in the discussions will help you better understand the concepts of auditing. Reading all the assigned material before class, doing all the assigned homework on-time, consulting with the professor immediately when you need help, regular attendance, punctuality and class participation are strongly recommended actions for a student to do well in this course.

Changes to the syllabus are at the instructor's discretion.

Diversity Statement:

This class strives to be an inclusive community, learning from the many perspectives that come from having differing backgrounds and beliefs. As a community, we aim to be respectful to all. We reject all forms of prejudice and discrimination, including but not limited to those based on age, color, disability, gender, gender identity, gender expression, national origin, political affiliation, race, religion, sexual orientation, and veteran status. Faculty and students are expected to commit to creating an environment that facilitates inquiry and self-expression, while also demonstrating diligence in understanding how others' viewpoints may be different from their own.

Our goal as a learning community is to create a safe environment that fosters open and honest dialogue. We are all expected to contribute to creating a respectful, welcoming, and inclusive environment. To this end, classroom discussions should always be conducted in a way that shows honor, respect, and dignity to all members of the class. Moreover, disagreements should be pursued without personal attack and aggression, and instead, should be handled with grace and care. This will allow for rigorous intellectual engagement and a deeper learning experience for all.

Communication:

Canvas

Posted will be the syllabus, resources (articles and examples), Power Point slides, announcements, guides, etc. To access this system, go to <http://canvas.rutgers.edu> log in, and click on the course on the dashboard.

Rutgers email - USE YOUR RUTGERS EMAIL ADDRESS

All communications to students will be done using the Rutgers email address provided to you. Please forward your Rutgers email to your personal email if necessary. **Not checking your Rutgers email is not an excuse for missing any communications.**

Faculty communication:

Note that during the week, from Monday until Friday, I will try reply to all e-mails within 24 hours. Please do not expect immediate response. (If you do not hear from me within 48 hours, please re-send your email as I may have overlooked or accidentally deleted your e-mail.)

Although, I check my e-mails a few times daily, I may not be able to completely answer all e-mails immediately upon receiving them. Note that I may also be travelling out of town on many weekends and may not be able respond to weekend e-mails until Monday.

General /Administrative:

Pronouns

This course affirms people of all gender expressions and gender identities. Feel free to correct me on your preferred gender pronoun. If you have any questions or concerns, please do not hesitate to contact me.

Chosen Name (Preferred Name)

If you have a chosen name or preferred name other than what is listed on the roster, kindly let me know. If you would like to have your name changed within the rosters officially, go to: <https://deanofstudents.camden.rutgers.edu/chosen-name-application>

Key Spring 2026 Dates:

Spring 2026 classes begin:	Tuesday, January 20 th
Last day to add a class:	Thursday, January 29 th
Spring 2026 Recess	Saturday, March 14 th – Sunday, March 22 nd
Last day to withdraw with a “W”	Monday, March 23 rd (subject to change)
Last day of classes	Monday, May 4 th
Reading Days (no exams)	Tuesday, May 5 th and Wed. May 6 th
Final Exam period	Thursday, May 7 th – Wed. May 13 th

Expectations of Classroom Civility

(source: the Assoc of College and University Educators)

The following protocols on the codes of behavior reflect professional business norms on manners, courtesy, and respect. (***In general, you should treat others as you would like others to treat yourself. Be mindful that what is acceptable in a text or chatroom with friends may not be appropriate in a classroom or in an online conversation with an instructor.***)

This could also include a statement regarding what your students can expect from you (*example: I will be prepared and on time for class; I will respect you and your opinions.*)

- Classroom attendance is a necessary part of this course; therefore, (include specific requirements and any impact on grades).
- You are expected to do your own work. Cheating, plagiarism, and any other form of academic dishonesty will not be tolerated and will result in (include consequences).
- Meaningful and constructive dialogue is encouraged in this class and requires a willingness to listen, tolerance for different points of view, and mutual respect from all participants. All course members will be expected to show respect for individual differences and viewpoints at all times.

- The use of electronic devices can be disruptive to those around you. As a result, the use of such devices should be limited to class-related tasks.

Classroom Policies:

Incompletes

If, for a university approved reason, you cannot take an exam at the scheduled time you must give the professor written notice at least one week in advance so that other arrangements can be made. If the situation does not allow for advance notification (for example, emergency hospitalization), contact the professor as soon as possible after a missed exam. Make-up exams for non-university approved reasons are not guaranteed. The professor reserves the right to request written documentation to support your absence (such as a doctor's note, an obituary, or military orders).

Late Work: All assignments must be handed in on time; late work will receive reduced or no credit. No makeup exams will be scheduled without prior notification and third party support

Incompletes and Problems: If you find that you are having trouble completing course work or need further explanation of class topics, please schedule an appointment with me immediately. If you need this class for graduation, you should be sure that your performance is up to standard throughout the course. It is too late to wait until the last week of classes to ask for help. I'm available to meet throughout the entire semester if you need help. "Incompletes" will only be given through prior consultation, under extreme circumstances.

Assessments

CLASS PARTICIPATION: It is expected that you will (1) attend class regularly and arrive on time, (2) listen attentively in class, and (3) contribute often to class discussions. Your in-class comments should be thoughtful and should reflect your careful reading of the assigned course material.

Class attendance is monitored through participation; thus I do not take a roll call but instead will give points regarding participation based on classroom involvement (asking questions, answering questions, providing examples, news articles, etc). It is considered that you cannot participate if you are not in attendance. Ask if you need additional information on how attendance is graded. (Class participation is 10% weight towards your final grade)

TESTS/QUIZZES- details per faculty discretion

SPECIAL PROJECTS –per faculty discretion

GRADING/EVALUATION

Assignments/Exercises	15%
Quizzes	15%
Midterm	35%
Final exam	35%

Grade Ranges:

Letter Grade Description

A	90%+
B+	84.5% to 89.9%
B	79.5% to 84.4%
C+	74.5% to 79.4%
C	69.5% to 74.4%
D	60% to 69.4%
F	Below 60%

Artificial Intelligence Use

The use of generative AI tools (such as ChatGPT, DALL-E, etc.) are almost all the time, not permitted in this class; therefore, **any use of AI tools in your final working product(s)** in this class may be strictly considered a violation of Rutgers University's Academic Honesty policy and Student Conduct Code, since the work is not your own. Some of the exceptions are existing. For the details, please see below:

The use of generative AI tools (e.g. ChatGPT, Dall-e, etc.) **is permitted** in this course for the following activities:

- Brainstorming and refining your ideas;
- Fine tuning your research questions;
- Finding information on your topic;
- Drafting an outline to organize your thoughts; and
- Checking grammar and style.

The use of generative AI tools **is not permitted** in this course for the following activities:

- Impersonating you in classroom contexts, such as by using the tool to compose discussion board prompts assigned to you or content that you put into a Zoom chat.
- Completing group work that your group has assigned to you, unless it is mutually agreed upon that you may utilize the tool.
- Writing a draft of a writing assignment.
- Writing entire sentences, paragraphs or papers to complete class assignments.

You are responsible for the information you submit based on an AI query (for instance, that it does not violate intellectual property laws, or contain misinformation or unethical content). Your use of AI tools must be properly documented and cited in order to stay within university policies on academic honesty. Any assignment that is found to have used generative AI tools in unauthorized ways based on guidelines in this syllabus, will be subject to report of a violation of Academic Integrity and thus the appropriate adjudication.

When in doubt about permitted usage, please ask for clarification.

Academic Integrity:

The Academic Integrity policy can be found at <http://studentconduct.rutgers.edu/student-conduct-processes/academic-integrity/>

Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the University. Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities.

Academic Integrity means that you (the student) must:

- properly acknowledge and cite all use of the ideas, results, or words of others,
- properly acknowledge all contributors to a given piece of work,
- make sure that all work submitted as your own in a course activity is your own and not from someone else
- obtain all data or results by ethical means and report them accurately
- treat all other students fairly with no encouragement of academic dishonesty

Adherence to these principles is necessary in order to ensure that:

- everyone is given proper credit for his or her ideas, words, results, and other scholarly accomplishments
- all student work is fairly evaluated and no student has an inappropriate advantage over others
- the academic and ethical development of all students is fostered
- the reputation of the University for integrity is maintained and enhanced.

Failure to uphold these principles of academic integrity threatens both the reputation of the University and the value of the degrees awarded to its students. Every member of the University community therefore **bears a responsibility** for ensuring that the highest standards of academic integrity are upheld. Violations are taken seriously and will be handled according to University policy.

Code of Student Conduct:

Rutgers University-Camden seeks a community that is free from violence, threats, and intimidation; is respectful of the rights, opportunities, and welfare of students, faculty, staff, and guests of the University; and does not threaten the physical or mental health or safety of members of the University community, including in classroom space.

As a student at the University you are expected adhere to the Code of Student Conduct.

To review the code, go to the Office of Community Standards:

<https://deanofstudents.camden.rutgers.edu/student-conduct>

Note that the conduct code specifically addresses disruptive classroom conduct, which means "*engaging in behavior that substantially or repeatedly interrupts either the instructor's ability to teach or student learning. The classroom extends to any setting where a student is engaged in work toward academic credit or satisfaction of program-based requirements or related activities.*"

Disability Services/Accommodations:

The University is committed to supporting the learning of all students and faculty will provide accommodations as indicated in a Letter of Accommodation issued by the Office of Disability Services (ODS). If you have already registered with ODS and have your letter of accommodations, please share this with me early in the course. If you have or think you have a disability (learning, sensory, physical, chronic health, mental health or attentional), please contact <https://success.camden.rutgers.edu/disability-services>.

Accommodations will be provided only for students with a letter of accommodation from ODS. Their services are free and confidential. Letters only provide information about the accommodation, not about the disability or diagnosis.