



**AMIS 7510**  
**Other Assurance and Information Quality**  
**Fall 2025**

**Instructor**

Brian Izzo

Office: Mason Hall 359

Email: [izzo.23@osu.edu](mailto:izzo.23@osu.edu)

Office hours: by appointment only

**Class Meeting Schedule**

**Gerlach Hall 265:** Monday / Wednesday: 1:00-2:30 PM

**Course Material**

- Recommended textbook: "Auditing and Assurance Services: A Systematic Approach", 12<sup>th</sup> Edition, Messier, Glover and Prawitt, McGraw Hill LLC, 2022
- Additional materials: Handouts, exercises, review questions and articles will be available through CANVAS. Please print the materials and bring to class as needed.

**Prerequisites:**

Completion of AMIS 4500, 5500H, 7500 or equivalent and enrollment in MAcc program.

**Course Description:**

This course examines the principles and practices of auditing and assurance services in today's complex business environment. It provides an overview of the financial statement audit process and expands into broader assurance and attestation engagements. Topics include SOC reporting, internal controls, IT audit, fraud and forensic accounting, internal audit, and government and compliance audits. The course emphasizes the importance of governance, SOX compliance, and risk management frameworks such as COSO, COBIT, and NIST. Students will learn how assurance services build trust and reduce risk in financial and nonfinancial information, ultimately supporting sound decision-making.

**Learning Course Outcomes:**

By the end of the course, students should be able to:

- Understand the audit process
- Identify different types of assurance and attestation services and their purposes.
- Understand purpose of internal control and risk frameworks (COSO, ERM, COBIT, NIST...)

- Understand SOC reports and evaluate their role in third-party risk management.
- Understand importance of fraud prevention and detection
- Analyze non-GAAP reporting
- Assess the role of IT auditing and information systems controls in assurance engagements.
- Compare the objectives of external, internal, government, and compliance audits.
- Understand governance and its role in transparency, and effective decision-making.

### **How this course works:**

This course will be delivered in person through live classroom sessions. Instruction will be **primarily lecture-based**, supported by problem-solving exercises and occasional group discussions to reinforce key concepts and applications. Students are expected to attend all class meetings, take thorough notes, and actively participate when prompted.

Course materials—including lecture slides, guided notes, review questions, and assignments—will be available on **Carmen (Canvas)**. Students are expected to check Canvas regularly for announcements, due dates, and updates.

This is a **1.5 credit-hour** course. Students should plan to devote approximately **three hours per week** to class sessions and related instruction, plus an additional **six hours per week** for preparation, readings, assignments, and review.

### **Grading and Evaluation:**

Grades will be based on the following:

	Points	Percent
<b>Quizzes</b>	<b>200</b>	<b>71%</b>
<b>Team assignment</b>	<b>40</b>	<b>14%</b>
<b>Individual assignments</b>	<b>20</b>	<b>7%</b>
<b>Participation / professionalism</b>	<b>20</b>	<b>7%</b>
	<b>280</b>	<b>100%</b>

Final course grades will be based upon a student's relative performance in the class. In other words, it is the student's ranking in the point distribution that will determine a student's final grade. Letter grades will be based on natural breaks within the grading distribution. The overall class GPA will reflect my assessment of the degree to which the class has mastered the material.

I am available to discuss any grading concerns. Specific grading issues should be discussed in person

and outside the classroom. Throughout the semester, scores will be available on Canvas. According to the Family Educational Rights and Privacy Act (FERPA), I cannot discuss student grades or related class information with individuals other than the student.

#### Quizzes:

Quizzes will be given in the classroom during regular class period and delivered through Canvas. They will be objective (multiple choice) and subjective (essay and short answer) in nature.

**If a medical, family emergency or university sponsored conflict arises, you must contact me before the quiz (via phone call, text or e-mail). If a student misses an exam without permission, you that student will receive a zero.**

#### Assignments:

- Students will complete individual assignments outside the classroom, such as short readings and written analyses.
- Point value: generally low-stakes individually (3-5 points each).
- Evaluation criteria:: points will be awarded based on:
  - **Completeness** – addressing all required parts of the assignment.
  - **Professionalism** – clear writing, logical organization, proper formatting, and timely submission.
- In-class assignments: Occasionally, short in-class tasks or exercises will also be counted as individual assignments.

Team assignment: Students will be assigned to a group that will work independently on an assignment. This assignment will be graded on quality of work and completeness.

#### Professionalism and participation

This course places value on both professionalism and participation.

- Baseline Credit: Students who attend class, arrive prepared, and demonstrate professional conduct will earn a baseline number of points.
- Additional Participation: Students who actively contribute to class discussions, ask questions, and engage in activities may earn additional points above the baseline.
- Absences: Each unexcused absence will result in a deduction from the baseline. Students should notify the instructor in advance if they will be absent for an acceptable reason (e.g., illness, job interview).

#### Testing Policy:

Missed quizzes will be recorded as a "0". As noted above, quizzes can be made-up due to emergency situations with proper documentation. Each decision of potentially allowing a make-up exam is made by the instructor on a case-by-case basis. Contact the instructor as soon as you know of a potential problem or conflict with an exam date.

#### **Attendance:**

Students are expected to attend class. If a student needs to miss a class, please send an email indicating your planned absence to the instructor. Habitual absences (more than one) **will result** in a deduction in professionalism and participation points.

#### **Course-specific Copyright Policy:**

Material provided by the instructor may not be re-posted anywhere without the explicit permission of instructors. See University Copyright Policy. The materials used in connection with this course may be subject to copyright protection and are only for the use of students officially enrolled in the course for the educational purposes associated with the course.

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#### **Additional University Policies and Resources**

Students can find a list of university policies and resources at [go.osu.edu/UPolicies](http://go.osu.edu/UPolicies), but here are a few important ones.

#### **Academic Misconduct**

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct and this syllabus may constitute Academic Misconduct.

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by

University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University.

If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

### **Artificial Intelligence and Academic Integrity**

There has been a significant increase in the popularity and availability of a variety of generative artificial intelligence (AI) tools, including ChatGPT, Sudowrite and others. These tools will help shape the future of work, research and technology but when used in the wrong way, they can stand in conflict with academic integrity at Ohio State.

All students have important obligations under the [Code of Student Conduct](#) to complete all academic and scholarly activities with fairness and honesty. Our professional students also have the responsibility to uphold the professional and ethical standards found in their respective academic honor codes.

Specifically, students are not to use unauthorized assistance in the laboratory, on field work, in scholarship or on a course assignment unless such assistance has been authorized specifically by the course instructor. In addition, students are not to submit their work without acknowledging any word-for-word use and/or paraphrasing of writing, ideas or other work that is not your own. These requirements apply to all students undergraduate, graduate, and professional.

To maintain a culture of integrity and respect, these generative AI tools should not be used in the completion of course assignments unless an instructor for a given course specifically authorizes their use. Some instructors may approve of using generative AI tools in the academic setting for specific goals. However, these tools should be used only with the explicit and clear permission of each individual instructor, and then only in the ways allowed by the instructor.

[RESOURCES FROM THE DRAKE INSTITUTE FOR TEACHING AND LEARNING](#)

[RESOURCES FROM THE TEACHING AND LEARNING RESOURCE CENTER](#)

[COMMITTEE ON ACADEMIC MISCONDUCT \(COAM\)](#)

### **Counseling and Consultation Services / Mental Health Statement**

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing.

If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting [ccs.osu.edu](http://ccs.osu.edu) or calling 614-292-

5766. CCS is located on the 4th floor of the Younkin Success Center and 10th floor of Lincoln Tower. You can reach an on-call counselor when CCS is closed at 614-292-5766 and 24-hour emergency help is also available through the 24/7 by dialing 988 to reach the Suicide and Crisis Lifeline.

### **Creating an Environment Free from Harassment, Discrimination, and Sexual Misconduct**

The Ohio State University is committed to building and maintaining a community to reflect diversity and to improve opportunities for all. All Buckeyes have the right to be free from harassment, discrimination, and sexual misconduct. Ohio State does not discriminate on the basis of age, ancestry, color, disability, ethnicity, gender, gender identity or expression, genetic information, HIV/AIDS status, military status, national origin, pregnancy (childbirth, false pregnancy, termination of pregnancy, or recovery therefrom), race, religion, sex, sexual orientation, or protected veteran status, or any other bases under the law, in its activities, academic programs, admission, and employment. Members of the university community also have the right to be free from all forms of sexual misconduct: sexual harassment, sexual assault, relationship violence, stalking, and sexual exploitation.

To report harassment, discrimination, sexual misconduct, or retaliation and/or seek confidential and non-confidential resources and supportive measures, contact the Office of Institutional Equity:

Online reporting form at [equity.osu.edu](http://equity.osu.edu),  
Call 614-247-5838 or TTY 614-688-8605,  
Or Email [equity@osu.edu](mailto:equity@osu.edu)

### **Disability Statement (with Accommodations for Illness)**

The university strives to maintain a healthy and accessible environment to support student learning in and out of the classroom. If you anticipate or experience academic barriers based on your disability (including mental health, chronic, or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion.

If you are ill and need to miss class, including if you are staying home and away from others while experiencing symptoms of viral infection or fever, please let me know immediately. In cases where illness interacts with an underlying medical condition, please consult with Student Life Disability Services to request reasonable accommodations. You can connect with them at [slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; or [slds.osu.edu](http://slds.osu.edu).

### **Grievances and Solving Problems**

A student who encounters a problem related to his/her educational program has a variety of avenues available to seek resolution. (Note: the procedures for grade grievances are explicitly covered in the faculty rules) Typically, a student is advised to resolve any dispute, disagreement, or grievance as directly as possible, engaging with the person or persons most closely involved. The faculty and staff of the departments and colleges are available to work with students in this regard. If this step does not

produce acceptable results, the student should follow a logical stepwise progression to address the academic concerns.

According to University Policies, if you have a problem with this class, you should seek to resolve the grievance concerning a grade or academic practice by speaking first with the instructor or professor. Then, if necessary, take your case to the department chairperson, college dean or associate dean, and to the provost, in that order. Specific procedures are outlined in Faculty Rule 3335-8-23. Grievances against graduate, research, and teaching assistants should be submitted first to the supervising instructor, then to the chairperson of the assistant's department.

#### **Course-specific Copyright Policy:**

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#### **Weather / Short-Term Closing**

Although Ohio State strives to remain open to ensure continuity of services to students and the public, extreme conditions can warrant the usage of the university's Weather or Other Short-Term Closing Policy.

Should in-person classes be canceled, we will meet virtually via CarmenZoom during our regularly scheduled time. I will share any updates via [Carmen Canvas, email or other mode of communication].

#### **Expectations:**

- Technology use: Computers and mobile devices are permitted only for course-related activities such as note-taking, reviewing slides, or completing assignments. Internet browsing, social media, or unrelated use is not allowed during class.
- Communication: I will communicate primarily through email and Canvas announcements.
- Reaching me: Email is the most reliable way to contact me.
- Participation: Ask questions and engage in discussion. Active participation makes the class more meaningful and enjoyable for everyone.
- **Course adjustments:** The syllabus and schedule may be modified at my discretion to improve learning outcomes and class effectiveness.

**DRAFT SCHEUDLE**

**AMIS 7510: Assurance Services and Information Quality**

#	Date	Topic	Details	Assignments
1	10/20	Overview / Audit Process / Revenue Cycle	Audit process, testing -- CH10	
2	10/22	Auditing purchasing	Audit process, testing -- CH 11	
3	10/27	Financial analysis	In class analysis	Home Depot (in-class)
4	10/29	Other assurance and accounting services	Reviews, compilations, AUPs -- CH 21	
5	11/3	Governance and oversight		Pearl Market
6	11/5	Internal control and risk frameworks	COSO IC / ERM	
7	11/10	SOC Reporting	SOC1, 2, 3 Reports	SOC Report (in-class)
8	11/12	QUIZ 1: Covers material classes 1-6		
9	11/17	Fraud and Forensics	Fraud prevention framework	ERM Team assignment
10	11/19	Non-GAAP metrics and assurance	SEC concerns, investor impact	
11	11/24	NO CLASS - Take home assignment	Wells Fargo / Goverance Assignment	
	11/26	NO CLASS - Thanksgiving Break		
12	12/1	Internal Audit, Government Audit, Compliance	Internal and regulatory assurance	Wells
13	12/3	IT Auditing	Process / NIST Framework	Risk Advisory Article
14	12/8	AI Auditing.....		
15	12/10	FINAL QUIZ: Covers material classes 7-14		