

# COURSE SYLLABUS



COURSE TITLE: ACCT 380 Auding 1

CLASS SECTION: 001

TERM: Fall 2023

COURSE CREDITS: 3.0

DELIVERY METHOD: Monday Nights 6:00-8:50 PM

Camosun College campuses are located on the traditional territories of the Ləkʷəŋən and W̱SÁNEĆ peoples. We acknowledge their welcome and graciousness to the students who seek knowledge here. Learn more about Camosun's [Territorial Acknowledgement](#).

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*Camosun College requires mandatory attendance for the first-class meeting of each course. If you do not attend and do not provide your instructor with a reasonable explanation in advance, you will be removed from the course and the space offered to the next waitlisted student.*

## INSTRUCTOR DETAILS

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NAME: Jeffrey Denissen, CPA, CA, CIA EMAIL: [DenissenJ@camosun.ca](mailto:DenissenJ@camosun.ca) OFFICE: CBA 231D HOURS: By appointment over Zoom – please email

*As your course instructor, I endeavour to provide an inclusive learning environment. However, if you experience barriers to learning in this course, feel free to discuss them with me. Camosun College is committed to identifying and removing institutional and social barriers that prevent access and impede success.*

## CALENDAR DESCRIPTION

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This course introduces auditing principles and methods. Topics include types of audits and engagements, the ethical/legal environment, planning an audit, assessing internal controls, audit techniques, and audit reports. Students will prepare an audit plan and audit a company section using auditing software.

PREREQUISITE(S): C in ACCT 210 CO-REQUISITE(S): N/A EQUIVALENCIES: N/A

## COURSE LEARNING OUTCOMES / OBJECTIVES

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By the end of the course, a student should be able to:

- a) Understand the ethical responsibilities and legal liabilities of auditing in Canada.
- b) Understand the different types of audits and reviews and the different types of audit reports.
- c) Develop an audit plan, including assessing internal controls, materiality, and risk.
- d) Understand and develop internal control testing substantive testing for the various accounting cycles within a company.
- e) Use auditing software to develop working papers for an audit plan.

## REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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### Computer and software requirements

- a) The course will be partially delivered using Camosun College's Desire2Learn ("D2L") platform which you can access at [online.camosun.ca](https://online.camosun.ca). For instructions for how to first access D2L, please see [https://legacy.camosun.ca/services/its/student-accounts.html#domain\\_account](https://legacy.camosun.ca/services/its/student-accounts.html#domain_account) For D2L, it is recommended that you use Chrome as your browser.
- b) As a Camosun student, you qualify for a free Office 365 subscription. Please see details at <http://camosun.ca/services/its/other-services.html>. You will regularly use MS PowerPoint, Word and Excel.
- c) The course requires that you can access Camosun computer labs to complete quizzes and assignments. You may use your own computer hardware and software, which require these minimum hardware standards <http://camosun.ca/services/orientaon/online-learning.html> and software standards <http://camosun.ca/services/orientaon/online-learning.html>

### Textbook and other materials

- a) **Text: Auding: A Practical Approach; Fourth Canadian Edition** by Moroney, Campbell, et al. Please note that the textbook is needed in class. A paper or electronic textbooks can be purchased online: [https://www.camosuncollegebookstore.ca/buy\\_textbooks.asp](https://www.camosuncollegebookstore.ca/buy_textbooks.asp). Note: Wiley Plus is provided with the purchase of a new paper and electronic textbook, but Wiley Plus is not required. The solution manual for the current textbook edition is available on the course website.
- b) A non-programmable calculator is required. Texas Instruments BAII is recommended but not required. Cell phones cannot be used as calculators in the course during examinations.

## COURSE SCHEDULE, TOPICS, AND ASSOCIATED PREPARATION / ACTIVITY / EVALUATION

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Attendance is mandatory for the first class of the course. If you do not attend and do not provide your instructor with a reasonable explanation in advance, you will be removed from the course and the space offered to the next waitlisted student.

The evening version of this course includes up to two hours and fifty minutes of instruction. Students are expected to access online materials available on the course D2L site and ensure that sufficient homework is completed to make up the additional 50 minutes of day class coverage.

As the exams for this course will be online, you will require a strong internet connection examination on lockdown software, webcam and microphone on your laptop, and a second device with webcam or a full-length mirror as the examinations are supervised with examination protocols which will need to be assessed before the examination.

The following schedule and course components are subject to change with reasonable advance notice as deemed appropriate by the instructor.

All assignments and revisions (Assignment #R) are submitted through D2L and are due by 11:55 p.m. on the stated date. All quizzes are completed in D2L and are due by 6:20 pm on the stated date.

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Monday, August 28  Week 0		D2L – Attendance Quiz D2L – Sandbox Quiz D2L – Administrative Quiz D2L – Introduce yourself @ Discussions > General > Introduction <b>All due September 8</b>
Tuesday, September 5  Week 1	<a href="#">Chapter 1 – Overview of audit and assurance</a> <a href="#">Complete material online (overview)</a>  Definition of assurance engagements, levels of assurance and opinions; Roles of the financial statement preparer and auditor; Regulation of assurance services; Audit expectation gap	D2L – Quiz 1 (September 11)
Monday, September 11  Week 2	<a href="#">Chapter 2-Ethics, Legal Liability, and Client Acceptance (ethics)</a>  Fundamental principles of professional ethics: Professional skepticism and professional judgement; Audit independence and safeguards; Auditor’s legal liability	D2L – Assignment 1 (Sept. 15) D2L – Assignment 1AC (Sept. 17) D2L – Quiz 2 (Sept. 18)  <b>Assignment 1 includes chapters 1 and 2</b>
Monday, September 18  Week 3	<a href="#">Chapters 3 and 4 – Audit Planning I</a>  Materiality and planning materiality; Audit approach (combined or substance)	D2L – Assignment 2 (Sept. 24) D2L – Assignment 2AC (Sept 24) D2L – Quiz 3 (Sept. 25)
Monday, September 25  Week 4	<a href="#">Chapters 3 and 4 – Audit Planning II (materiality)</a>  Materiality and planning materiality; Audit approach (combined or substantive)	D2L – Assignment 3 (Oct. 1) D2L – Assignment 3AC (Oct. 1) D2L – Quiz 4 (Oct. 2)

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Monday, October 2  Week 5	<p><b>National Day of Truth and Reconciliation</b> <b>College Closed - No class.</b></p> <p>Read: Chapter 4 – Financial Statement Analysis Watch the recording of Chapter 4</p> <p>Analytical procedures in the risk assessment stage</p>	<p>D2L – Assignment 4 (Oct. 8) D2L – Assignment 4AC (Oct. 8) D2L – Quiz 5 (Oct. 9)</p>
Monday, October 9  Week 6	<p><b>Thanksgiving Day</b> <b>College Closed – No class.</b></p> <p>Read: Chapter 5 – Audit evidence (risk response) Watch the recording of Chapter 5</p> <p>Types of audit evidence; Audit Assertions. Sufficient and appropriate audit evidence</p>	<p>D2L – Assignment 5 (Oct. 15) D2L – Assignment 5AC (Oct. 15) D2L – Quiz 6 (Oct. 16)</p>
Monday, October 16  Week 7	<p>Questions Chapters 1-5</p> <p>Chapter 7—Understanding and testing the client’s system of internal controls (IC)</p> <p>Objectives of internal control activities; Entity and transactional level controls; Assessment of internal controls. Internal control documentation and testing; Audit approach (Combined versus substantive)</p>	<p>D2L – Assignment 6 (Oct. 22) D2L – Assignment 6AC (Oct. 22) D2L – Quiz 7 (Oct. 23)</p>
Monday, October 23  Week 8	<p>Chapter 8—Execution of the audit – performing substantive procedures.</p> <p>Overview of substantive procedures; Audit risk and the nature, extent, and timing of substantive procedures; Levels of audit evidence</p>	<p>D2L – Quiz 8 (Nov. 6)</p>
Monday, October 30  Week 9	<p><b>Midterm (chapters 1 -5, 7, 8)</b></p>	<p>Reading Week</p>

Monday, November 6 Week 10	<b>Chapter 9- Audit Data Analytics (ADA)</b>  Defining and using ADAs; Approaches to performing ADAs; Preparing visualizations and includes an online module	D2L – Assignment 7 (Nov. 12) D2L – Assignment 7AC (Nov. 12) D2L – Quiz 9 (Nov. 13)
Monday, November 13 Week 11	<b>Chapters 8 to 13- substantive procedures (balance sheet)</b>	D2L – Assignment 8 (Nov. 19) D2L – Assignment 8AC (Nov. 19) D2L – Quiz 10 (Nov. 20)
Monday, November 20 Week 12	<b>Chapters 8, 10 to 13- substantive procedures (Income statement)</b>	D2L – Assignment 9 (Nov. 26) D2L – Assignment 9AC (Nov. 26) D2L – Quiz 11 (Nov. 27)
Monday, November 27 Week 13	<b>Chapter 14-Completion and reporting</b>  Engagement wrap-up procedures; Subsequent event testing, evaluation of conclusions. Special reports	D2L – Quiz 12 (Dec. 4)
Monday, December 4 Week 14	<b>Recap &amp; Questions</b>	
<b>Final Exam- day and me to be announced. Check My Camosun. Do not make travel plans until you know when your final exam is scheduled.</b>		

Students registered with the Centre for Accessible Learning (CAL) who complete quizzes, tests, and exams with academic accommodations have booking procedures and deadlines with CAL where advanced notice is required. Deadlines can be reviewed on the [CAL exams page](#).

<https://camosun.ca/services/academicsupports/accessible-learning/academic-accommodaons-exams>

#### EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Participation	5%
Homework assignments	10%
Quizzes	15%

Midterm Exam	35%
Final Exam	35%
	<b>TOTAL</b>
	100%

If you have a concern about a grade you have received for an evaluation, please come, and see me as soon as possible. Refer to the [Grade Review and Appeals](http://camosun.ca/about/policies/educaon-academic/e-1-programming-and-instrucon/e-1.14.pdf) policy for more information. <http://camosun.ca/about/policies/educaon-academic/e-1-programming-and-instrucon/e-1.14.pdf>

## COURSE GUIDELINES & EXPECTATIONS

All submitted work in this course for assessment is your own. Please see the College-Wide Academic Integrity policy below regarding academic expectations and implications. Examinations are closed book and held at the time and date scheduled. Please see the School of Business policy below regarding missed examinations and assignments.

## SCHOOL OR DEPARTMENTAL INFORMATION

Assignment formatting. The School of Business uses APA style for formatting assignments and citing references. Proper citations and formatting using APA style will be required. See Camosun College (2018) Library Citation Guides retrieved from: <http://camosun.ca.libguides.com/apa7>.

- In-text citations for quotes, paraphrasing, and references must be consistent with APA standards.
- Grammar, spelling, style, and APA formatting citations and referencing will be assessed in your mark.
- All submitted work must be properly referenced to sources where required by your instructor. - Unless otherwise specified, you are to submit your own work; any work collaborated (unless permitted by the course) will be considered in violation of the college's Academic Integrity policy. See Camosun
- College (2021) Academic Integrity Policy

Deadlines and exams. You must submit your assignments on the due date or as announced. A grade of zero will be assigned to late submissions. There are no additional assignments or make-up exams of any kind if you performed poorly on an assignment, midterm/unit test or final exam.

- a) EXAM DATES WILL NOT BE RESCHEDULED. Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for medical reasons or extenuating circumstances that the instructor must submit and accept. Please advise your instructor promptly.
- b) Students registered through the Centre for Accessible Learning (CAL) should discuss timelines with their instructors at the beginning of each semester.
- c) Medical notes must be dated, signed, and be written on letterhead or prescription imprinted with the physician's name and address. Notes are accepted from Physicians (GP or medical specialist), Nurse

Practitioner, Psychiatrist, Psychologist, Counsellor and Aboriginal Elder. Electronic notes will not be accepted. Medical documentation must be received as soon as reasonably possible.

Academic Integrity. The School of Business is committed to promoting competence, professionalism and integrity in our students and developing their core skills to succeed throughout their educational programs and careers. The purpose of the Academic Integrity policy is to provide clear expectations of appropriate academic conduct and to establish processes for discipline in proper circumstances. You are responsible for becoming familiar with the content and the consequences of academic dishonesty.

- See Camosun College (2021) Academic Integrity Policy: “Students’ Rights and Responsibilities”. - Acts of academic dishonesty include but are not limited to Using the exact words of a published or unpublished author without quotation marks or referencing the source of these words.
  - Duplicate a table, graph, or diagram, in whole or part, without referencing the source.
  - Paraphrasing another person’s ideas, whether written or verbal, without referencing the source.
  - Providing answers to another student in any test, examination, or take-home assignment.
  - Taking any unauthorized materials into an examination or test.
  - Submitting the same paper or portions thereof for more than one assignment in different courses without the instructor’s permission.

If you are uncertain or have any questions regarding academic integrity, please do not hesitate to discuss these with your instructor.

## STUDENT RESPONSIBILITY

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Enrolment at Camosun assumes that the student will become a responsible College community member. As such, each student will display a positive work ethic, assist in preserving College property, and assume responsibility for their education by researching academic requirements and policies, demonstrating courtesy and respect toward others, and respecting expectations concerning attendance, assignments, deadlines, and appointments.

## SUPPORTS AND SERVICES FOR STUDENTS

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Camosun College offers a number of services to help you succeed in and out of the classroom. For a detailed overview of the supports and services visit [camosun.ca/services](https://camosun.ca/services).

Support Service	Website
Academic Advising	<a href="https://camosun.ca/services/academic-supports/academic-advising">camosun.ca/services/academic-supports/academic-advising</a>
Accessible Learning	<a href="https://camosun.ca/services/academic-supports/accessible-learning">camosun.ca/services/academic-supports/accessible-learning</a>
Counselling	<a href="https://camosun.ca/services/health-and-wellness/counselling-centre">camosun.ca/services/health-and-wellness/counselling-centre</a>

Career Services	<a href="https://camosun.ca/services/co-operative-education-and-career-services">camosun.ca/services/co-operative-education-and-career-services</a>
Financial Aid and Awards	<a href="https://camosun.ca/registration-records/financial-aid-awards">camosun.ca/registration-records/financial-aid-awards</a>
Help Centres (Math/English/Science)	<a href="https://camosun.ca/services/academic-supports/help-centres">camosun.ca/services/academic-supports/help-centres</a>
Indigenous Student Support	<a href="https://camosun.ca/programs-courses/iecc/indigenoustudentservices">camosun.ca/programs-courses/iecc/indigenoustudentservices</a>
<b>Support Service</b>	<b>Website</b>
International Student Support	<a href="https://camosun.ca/international">camosun.ca/international</a>
Learning Skills	<a href="https://camosun.ca/services/academic-supports/helpcentres/writing-centre-learning-skills">camosun.ca/services/academic-supports/helpcentres/writing-centre-learning-skills</a>
Library	<a href="https://camosun.ca/services/library">camosun.ca/services/library</a>
Office of Student Support	<a href="https://camosun.ca/services/office-student-support">camosun.ca/services/office-student-support</a>
Ombudsperson	<a href="https://camosun.ca/services/ombudsperson">camosun.ca/services/ombudsperson</a>
Registration	<a href="https://camosun.ca/registration-records/registration">camosun.ca/registration-records/registration</a>
Technology Support	<a href="https://camosun.ca/services/its">camosun.ca/services/its</a>
Writing Centre	<a href="https://camosun.ca/services/academic-supports/helpcentres/writing-centre-learning-skills">camosun.ca/services/academic-supports/helpcentres/writing-centre-learning-skills</a>

If you have a mental health concern, please contact Counselling to arrange an appointment as soon as possible. Counselling sessions are available at both campuses during business hours. If you need urgent support hours, please contact the Vancouver Island Crisis Line at 1-888-494-3888 or call 911.



### Academic Integrity

Students are expected to comply with all College policies regarding academic integrity, which is about honest and ethical behaviour in your education journey. The following guide is designed to help you understand your responsibilities: <https://camosun.libguides.com/academicintegrity/welcome>

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.13.pdf> for Camosun's Academic Integrity policy and details for addressing and resolving matters of academic misconduct.

### Academic Accommodations for Students with Disabilities

The College is committed to providing appropriate and reasonable academic accommodations to students with disabilities (i.e. physical, depression, learning, etc.). If you have a disability, the [Centre for Accessible Learning](#) (CAL) can help you document your needs, and where disability-related barriers to accessing your courses exist, create an accommodation plan. By planning through CAL, you can ensure you have the appropriate academic accommodations you need without disclosing your diagnosis or condition to course instructors. Please visit the CAL website for contacts and to learn how to get started:

<https://camosun.ca/services/academic-supports/accessible-learning>

### Academic Progress

Please visit <https://camosun.ca/sites/default/files/2023-02/e-1.1.pdf> for further details on how Camosun College monitors students' academic progress and what steps can be taken if a student is at risk of not meeting the College's academic progress standards.

### Course Withdrawals Policy

Please visit <https://camosun.ca/sites/default/files/2021-05/e-2.2.pdf> for further details about course withdrawals. For the deadline for fees, course drop dates, and tuition refunds, please visit

<https://camosun.ca/registraon-records/tuion-fees#deadlines>.

### Grading Policy

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.5.pdf> for further details about grading.

### Grade Review and Appeals

Please visit <https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf> for policy related to requests for review and appeal of grades.

### Medical / Compassionate Withdrawals

Students who are incapacitated and unable to complete or succeed in their studies by serious and demonstrated exceptional circumstances may be eligible for a medical/compassionate withdrawal (see [policy](#)). Please visit <https://camosun.ca/services/forms#medical> to learn more about the process involved in a medical/compassionate withdrawal.

### Sexual Violence and Misconduct

Camosun is committed to creating a campus culture of safety, respect, and consent. Camosun's Office of

Student Support is responsible for offering support to students impacted by sexual violence. Regardless of when or where the sexual violence or misconduct occurred, students can access support at Camosun. The Office of Student Support will ensure students have a safe and private place to talk and help them understand what supports are available and their opinions for the next steps. The Office of Student Support respects students' right to choose what is right for them. For more information, see Camosun's Sexualized Violence and Misconduct Policy: <https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and [camosun.ca/services/sexual-violence-support-and-education](https://camosun.ca/services/sexual-violence-support-and-education). To contact the Office of Student Support: [oss@camosun.ca](mailto:oss@camosun.ca) or by phone: 250-370-3046 or 250-370-3841

### Student Misconduct (Non-Academic)

Camosun College is committed to building the academic competency of all students, seeks to empower students to become agents of their own learning, and promotes academic belonging for everyone. Camosun also expects all students to conduct themselves in a manner that contributes to a positive, supportive, and safe learning environment. Please review Camosun College's Student Misconduct Policy at <https://camosun.ca/sites/default/files/2021-05/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

### Looking for other policies?

The full suite of college policies and directives can be found here: <https://camosun.ca/about/camosuncollege-policies-and-directives>

**Changes to this Syllabus:** Every effort has been made to ensure that information in this syllabus is accurate at time of publication. The College reserves the right to change courses if necessary, so that course content remains relevant. In such cases, the instructor will give the students clear and timely notice of the changes.