

# COURSE SYLLABUS



COURSE TITLE:	Acct 380 – Auditing 1
CLASS SECTION:	Section 001
TERM:	Fall 2022
COURSE CREDITS:	3 (total hours 60)
DELIVERY METHOD(S):	<b>In person – Interurban Campus (M 6:00 - 8:50pm) CBA 277</b>

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](#).

For COVID-19 information please visit <https://camosun.ca/about/covid-19-updates>

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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: Tiffany Francois  
EMAIL: [FrancoisT@camosun.ca](mailto:FrancoisT@camosun.ca)  
OFFICE: TBD  
HOURS: by appointment (in-person or on-line)

*As your course instructor, I endeavour to provide an inclusive learning environment. However, if you experience barriers to learning in this course, do not hesitate 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 enables learners to develop the fundamental financial management skills needed in any business context. Cases and problems will be used to apply the techniques to business situations.

PREREQUISITE(S): C in Accounting 210

*The evening version of this course includes two hours and fifty minutes of instruction. In addition to attendance, students are expected to access material on the D2L site and ensure that sufficient homework is completed to make up for the additional 50 minutes of day class coverings.*

## COURSE LEARNING OUTCOMES / OBJECTIVES

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

- *Understand the ethical responsibilities and legal liabilities of auditing in Canada.*
- *Understand the different types of audits and review and the different types of audit reports.*

- Develop an audit plan, including an assessment of internal controls, materiality and risk.
- Understand and develop internal control testing and substantive testing for the various accounting cycles within a company.
- Use auditing software to develop some of the working papers for an audit plan.

#### REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

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**D2L Website** The D2L website contains course materials including the solutions manual, course notes, quizzes and assignments. In addition, additional materials and updates are provided throughout the course so you should check D2L frequently.

Go to the D2L website, click on the following link: <http://online.camosun.ca/> We recommend bookmarking this link.

To login to D2L, your user name will be your student number (including the leading C0) and the password will be your birthdate as mmddyy which you will be required to change that password right away.

**Text:** *Auditing a Practical Approach, Fourth Canadian Edition, Moroney, Campbell, Hamilton & Warren.*

Please note that the textbook is needed in class.

**Calculator:** *Financial Calculator. Cellular phones may not be substituted for calculators. Calculators will be required for quizzes, mid-term and final exam.*

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

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

WEEK or DATE RANGE	ACTIVITY or TOPIC	Textbook Coverage	OTHER NOTES
September 5	<b>No Class (holiday)</b>		
September 12	Unit 1: Introduction and Overview of Audit and Assurance	Introduction and overview of audit and assurance (Chapter 1)	Assignment 1* due September 16th D2L Quiz #1
September 19	Unit 2: Rules of professional conduct, auditor independence and client acceptance	Ethics, legal liability and client acceptance (Chapter 2)	Assignment 2* due September 23rd D2L Quiz #2
September 26	Unit 3: Risk and Audit Strategy	Audit planning I (Chapter 3) Audit planning II (Chapter 4)	Assignment 3* due September 30th D2L Quiz #3
October 3	Unit 4: Materiality	Audit planning II (Chapter 4)	Assignment 4* due October 7th D2L Quiz #4

WEEK or DATE RANGE	ACTIVITY or TOPIC	Textbook Coverage	OTHER NOTES
October 10	<b>No Class (holiday)</b>		
October 17	Unit 5: Financial Statement Analysis	Audit planning II (Chapter 4)	Assignment *5 due October 21 D2L Quiz #5
October 24	Unit 6: Audit Evidence and Assertions  Midterm Preparation	Audit Evidence (Chapter 5)	Assignment 6* due October 28 D2L Quiz #6
October 31	<b>MIDTERM</b>		<b>Midterm Exam 1 hour and 50 min in class</b>
November 7	Unit 7: Sampling and Overview of the Risk Response Phase of the Audit	Sampling and Overview of the Risk Response Phase of the Audit (Chapter 6)	Assignment 7* due November 12th D2L Quiz #7
November 14	Unit 8: Understanding internal controls and control testing	Understanding and Testing the Client's System of Internal Controls (Chapter 7)	Assignment 8* due November 18th D2L Quiz #8
November 21	Unit 9: Substantive procedures 1	Execution of the Audit – Performing Substantive Procedures (Chapter 8)	Assignment 9* due November 25th D2L Quiz #9
November 28	Unit 10: Substantive procedures 2	Auditing Sales and Receivables (Chapter 10)  Auditing Purchases, Payables and Payroll (Chapter 11)  Auditing Inventories and Property, Plant and Equipment (Chapter 12)  Auditing Cash and Investments (Chapter 13)	Assignment 10* due December 2nd D2L Quiz #10
December 5	Unit 11: Completion Unit 12: Audit Data Analytics	Completing and Reporting on the Audit (Chapter 14)	Assignment 11 due December 9 <sup>th</sup> (no revisions) D2L Quiz #11

WEEK or DATE RANGE	ACTIVITY or TOPIC	Textbook Coverage	OTHER NOTES
		Audit Data Analytics (Chapter 9)	
December exam period	<b>Final Exam</b>		Date TBD

*\*Assignment revisions are due two days following the original due date unless otherwise specified*

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](http://camosun.ca/services/accessible-learning/exams.html). <http://camosun.ca/services/accessible-learning/exams.html>

## EVALUATION OF LEARNING

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DESCRIPTION	WEIGHTING
Assignments	10%
Quizzes	15%
Mid-term Exam	35%
Final Exam	40%
<b>TOTAL</b>	<b>100%</b>

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/education-academic/e-1-programming-and-instruction/e-1.14.pdf) policy for more information. <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf>

*Bonus of up to 2% for participating in online discussions (either by asking questions or answering questions).*

## COURSE GUIDELINES & EXPECTATIONS

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### Homework assignments

Self-assessed homework assignments make up a significant portion of the course work. Homework assignments must be completed individually and must represent a student's own work.

Once completed, homework assignments must be uploaded to the relevant D2L assignment dropbox called 'assignment X' by **11:55 pm PST** on the stated deadline. At one minute past the stated deadline, the solution to the homework assignment will be released in a second assignment dropbox called 'revised assignment X'. Students will download the solution and correct their work, making revisions to their original submission in blue bold text.

**Important: the solution will only release if students have uploaded their assignment to the 'assignment X' D2L dropbox.**

In addition to the solution, in most units students will find a series of debrief questions in the solution file. These debrief questions should be copied from the solution file and pasted into the original submission. The debrief questions must be answered in blue bold text. Students are cautioned not to ask questions of the

instructor in their original or revised submissions. All questions for the instructor should be written on the discussion board or emailed to ensure a timely response.

There is no word count or page limit for homework assignments.

Homework assignment files must be submitted in Word (and Excel where applicable). PDF files will not be accepted.

Use the following naming convention for your original submission: last name\_ first name\_ assignmentX (e.g. francois\_tiffany\_assignment1).

Use the following naming convention for your revised submission: last name\_ first name\_ assignmentX\_revised (e.g. francois\_tiffany\_assignment1\_revised).

Homework marks will be awarded for:

- Reasonable attempt on the homework assignment
- Correction of work in blue bold font using posted solution
- Reasonable response to debrief questions in blue bold font

**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>.

- Where required by your instructor, submit all assignments into the D2L assignments by your last name.
- 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 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 must be submitted and then accepted by the instructor. 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 paper imprinted with the physician's name and address. Notes are accepted from Physician (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.

## SCHOOL OR DEPARTMENTAL INFORMATION

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Want to know more about events happening in the Accounting and Finance department, including recruiting and networking events? Check out <http://camosun.ca/cpa2b> for current events.

## STUDENT RESPONSIBILITY

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Enrolment at Camosun assumes that the student will become a responsible member of the College community. As such, each student will display a positive work ethic, assist in the preservation of 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 <http://camosun.ca/students/>.

Support Service	Website
Academic Advising	<a href="http://camosun.ca/advising">http://camosun.ca/advising</a>
Accessible Learning	<a href="http://camosun.ca/accessible-learning">http://camosun.ca/accessible-learning</a>
Counselling	<a href="http://camosun.ca/counselling">http://camosun.ca/counselling</a>
Career Services	<a href="http://camosun.ca/coop">http://camosun.ca/coop</a>
Financial Aid and Awards	<a href="http://camosun.ca/financialaid">http://camosun.ca/financialaid</a>
Help Centres (Math/English/Science)	<a href="http://camosun.ca/help-centres">http://camosun.ca/help-centres</a>
Indigenous Student Support	<a href="http://camosun.ca/indigenous">http://camosun.ca/indigenous</a>
International Student Support	<a href="http://camosun.ca/international/">http://camosun.ca/international/</a>
Learning Skills	<a href="http://camosun.ca/learningskills">http://camosun.ca/learningskills</a>
Library	<a href="http://camosun.ca/services/library/">http://camosun.ca/services/library/</a>
Office of Student Support	<a href="http://camosun.ca/oss">http://camosun.ca/oss</a>
Ombudsperson	<a href="http://camosun.ca/ombuds">http://camosun.ca/ombuds</a>
Registration	<a href="http://camosun.ca/registration">http://camosun.ca/registration</a>
Technology Support	<a href="http://camosun.ca/its">http://camosun.ca/its</a>
Writing Centre	<a href="http://camosun.ca/writing-centre">http://camosun.ca/writing-centre</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 after-hours, please contact the Vancouver Island Crisis Line at 1-888-494-3888 or call 911.

## COLLEGE-WIDE POLICIES, PROCEDURES, REQUIREMENTS, AND STANDARDS

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### 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 access in your courses exist, create an accommodation plan. By making a plan 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:

<http://camosun.ca/services/accessible-learning/>

### Academic Integrity

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.13.pdf> for policy regarding academic expectations and details for addressing and resolving matters of academic misconduct.

### Academic Progress

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/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 <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.2.pdf> for further details about course withdrawals. For deadline for fees, course drop dates, and tuition refund, please visit <http://camosun.ca/learn/fees/#deadlines>.

### Grading Policy

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf> for further details about grading.

### Grade Review and Appeals

Please visit <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf> for policy relating to requests for review and appeal of grades.

### Mandatory Attendance for First Class Meeting of Each Course

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 reason in advance, you will be removed from the course and the space offered to the next waitlisted student. For more information, please see the "Attendance" section under "Registration Policies and Procedures" (<http://camosun.ca/learn/calendar/current/procedures.html>) and the Grading Policy at <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.5.pdf>.

### Medical / Compassionate Withdrawals

Students who are incapacitated and unable to complete or succeed in their studies by virtue of serious and demonstrated exceptional circumstances may be eligible for a medical/compassionate withdrawal. Please visit <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.8.pdf> 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 make sure students have a safe and private place to talk and will help them understand what supports are available and their options for next steps. The Office of Student Support respects a student's right to choose what is right for them. For more information see Camosun's Sexualized Violence and Misconduct Policy: <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.9.pdf> and [camosun.ca/sexual-violence](http://camosun.ca/sexual-violence). To contact the Office of Student Support: [oss@camosun.ca](mailto:oss@camosun.ca) or by phone: 250-370-3046 or 250-3703841

### 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 that 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 <http://camosun.ca/about/policies/education-academic/e-2-student-services-and-support/e-2.5.pdf> to understand the College's expectations of academic integrity and student behavioural conduct.

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