

COURSE SYLLABUS



COURSE TITLE:	Accounting 380 Auditing 1
CLASS SECTION:	001
TERM:	Winter 2025
COURSE CREDITS:	3.0
DELIVERY METHOD(S):	In person - Mon/Wed 12:30 – 2:20 (CBA 212 (Mon) and CHW 351 (Wed))

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](#).

INSTRUCTOR DETAILS

NAME: Tiffany Francois, CPA, CA
EMAIL: Francoist@camosun.ca
OFFICE: CBA 279A
OFFICE HOURS: By appointment

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

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. Using auditing software, students will prepare an audit plan and audit a section of a company.

PREREQUISITE(S): C in ACCT 210

COURSE LEARNING OUTCOMES / OBJECTIVES

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

Texts: **Auditing: 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. 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.

Computer and software requirements

- a. The course materials will be provided online using Camosun College's Desire2Learn ("D2L") platform which you can access at **online.camosun.ca**. We will also be using Respondus Lockdown in D2L which you can download for free prior to starting any quizzes.
- b. As a Camosun student, you qualify for a free Office 365 subscription. We will be using Word and Excel frequently in this course. Please see details at <http://camosun.ca/services/its/other-services.html>.
- c. Your computer hardware and software need to meet the minimum standards set by Camosun <http://camosun.ca/services/orientation/online-learning.html>. For D2L, it is recommended that you use Chrome as your browser.
- d. Exams will be written on campus. The midterm exam will take place at the specific time scheduled in the course schedule below. The final exam will take place at a specific time as scheduled by the college during the final exam period. Note that the final exam may be scheduled at any time between 8:30am and 6pm (exam start time) during the final exam schedule, which will be published in February. Students are expected to make arrangements to attend the exam at its scheduled time. If the midterm and final exam are written via D2L, you may use your own laptop if you prefer as long as it has Respondus Lockdown installed.

Other: 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

The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor. If you are printing the workbook material week-by-week, please ensure you have at least one week of materials in addition to the current week with you, in case we work ahead.

The evening version of this course includes two hours and fifty minutes of synchronous and asynchronous online instruction. In addition to virtual attendance, 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.

Week	Topic	Evaluation (see D2L for specific details re: assessment timing and requirements)
Week 1 Mon Jan 5	Unit 1: Introduction and Overview of Audit and Assurance	Sunday, January 12: Assignment 1 due
Week 2 Mon Jan 13	Unit 2: Rules of professional conduct, auditor independence and client acceptance	Tuesday, January 14: Assignment 1 revisions due Wednesday, January 15: Quiz 1 due Sunday, January 19 Assignment 2 due
Week 3 Mon Jan 20	Unit 3: Risk and Audit Strategy	Tuesday, January 21 Assignment 2 revisions due Wednesday, January 22: Quiz 2 due Sunday, January 26: Assignment 3 due
Week 4 Mon Jan 27	Unit 4: Materiality	Tuesday, January 28: Assignment 3 revisions due Wednesday, January 29: Quiz 3 due Sunday, February 2: Assignment 4 due
Week 5 Mon Feb 3	Unit 5: Financial Statement Analysis	Tuesday, February 4: Assignment 4 revisions due Wednesday, February 5: Quiz 4 due Sunday, February 9: Assignment 5 due
Week 6 Mon Feb 10	Unit 6: Audit Evidence and Assertions	Tuesday, February 11: Assignment 5 revisions due Wednesday, February 12: Quiz 5 due Sunday, February 16: Assignment 6 due
Week 7 Mon Feb 17	Reading break	Tuesday, February 18: Assignment 6 revisions due
Week 8 Mon Feb 24	Midterm Review and Exam	<u>Midterm exam – Wednesday February 26th</u>
Week 9 Mon March 3	Midterm Debrief	Wednesday, March 5: Quiz 6 due

	Unit 7: Sampling and Overview of the Risk Response Phase of the Audit	Sunday, March 11: Assignment 7 due
Week 10 Mon March 12	Unit 8: Understanding internal controls and control testing	Tuesday, March 13: Assignment 7 revisions due Wednesday, March 14: Quiz 7 due Sunday, March 16: Assignment 8 due
Week 11 Mon March 17	Unit 9: Substantive procedures 1	Tuesday, March 18: Assignment 8 revisions due Wednesday, March 19: Quiz 8 due Sunday, March 23: Assignment 9 due
Week 12 Mon March 24	Unit 10: Substantive procedures 2	Tuesday, March 25: Assignment 9 revisions due Wednesday, March 26: Quiz 9 due Sunday, March 30: Assignment 10 due
Week 13 Mon March 31	Unit 11: Completion	Tuesday, April 1, Assignment 10 revisions due Wednesday, April 2: Quiz 10 due Sunday, April 6: Assignment 11 due
Week 14 Mon April 7	Unit 12: Audit Data Analytics Final Exam Preparation	Tuesday, April 8 Assignment 11 revisions due Wednesday, April 9: Quiz 11 due Thursday, April 10: Assignment 12 due Friday, April 11: Quiz 12 due Sunday, April 13: Assignment 12 revisions due
Final Exam (180 minutes) - day and time to be announced. Check MyCamosun. A final exam for this course will be scheduled sometime during the exam period April 14-April 25. Do not schedule holiday/vacation trips during this time as Exam dates are not at the discretion of the instructor and may occur at any date and time within the exam period set out by the College. There are no options for online midterm or final exam writing for in-person course.		

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 noticed is required. Deadlines can be reviewed on the [CAL exams page](https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams). <https://camosun.ca/services/academic-supports/accessible-learning/academic-accommodations-exams>

DESCRIPTION	WEIGHTING
<p>a. D2L Quizzes</p> <p><i>Unit Quizzes</i> To assist your understanding of the course concepts and application, you will complete online unit quizzes. The quiz consist of 10-25 multiple choice questions. These quizzes must be completed on time</p>	15%
<p>b. Homework Assignments</p> <p>Assignments will be used to develop your analytical, research, and communication skills related to the course topics. <i>Note: Both the initial submission and the final submission must both be submitted to earn marks.</i></p>	10%
<p>c. Participation</p> <p>Participation is measured through activity on the discussion board and a participation self-reflection that will be available near the end of the term. A minimum of 8 content related posts are expected for any participation marks. Content related posts are posts about the weekly material: asking questions, providing answers to other students, answering weekly discussion board prompts, etc. Content related questions are not administrative questions.</p>	5%
<p>d. Exams (Midterm 30% and Final 40%)</p> <p>The midterm (100 minutes 30%) and final exam (180 minutes 40%). Details regarding the structure of each exam will be provided during the course. .</p>	30% 40%
<p>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 policy for more information. http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf</p>	<p>TOTAL 100%</p>

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 Pacific 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

COURSE GUIDELINES & EXPECTATIONS

All submitted work in this course for assessment is to be your own work. 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 various assessments 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.

- EXAM DATES WILL NOT BE RESCHEDULED.** Non-attendance on scheduled exam dates results in a zero grade. Exceptions will be made only for personal emergencies or unforeseeable extenuating circumstances in accordance with the College's Final Exam Reschedule and Repeat Policy <https://camosun.ca/sites/default/files/2022-11/e-1.17.pdf>
- Students registered through the [Centre for Accessible Learning \(CAL\)](#) should discuss timelines with their instructors at the beginning of each semester.

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 academic programs and in their careers. The purpose of the Academic Integrity policy is to provide clear expectations of appropriate

academic conduct and to establish processes for discipline in appropriate circumstances. It is your responsibility to become 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 and without referencing the source of these words.
- ❑ Duplicating a table, graph, or diagram, in whole or in part, without referencing the source.
- ❑ Paraphrasing the ideas of another person, 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.

Generative AI (Including ChatGPT, Claude, Copilot, Gemini) Not Permitted

Any work submitted must be your own original work unless specifically noted in the instructions by your instructor. Any unpermitted use of generative artificial intelligence (AI), including ChatGPT, Claude, Copilot and Gemini, is prohibited and constitutes academic misconduct. Any student suspected of submitting work that includes AI generated content may be asked for preliminary work or other materials to evidence the student’s original and unaided authorship. The student may also be asked to separately explain or support their work. AI identification methods may also be employed by the instructor. After review, if it is determined by the instructor that submitted work likely contains AI generated content, the work may receive a zero and may be subject to further misconduct measures set out in the Camosun College (2021) Academic Integrity Policy.

<https://camosun.ca/sites/default/files/2021-09/e-1.13.pdf>

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

Accounting and Finance Students

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

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

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.

Support Service

Website

Academic Advising

camosun.ca/services/academic-supports/academic-advising

Support Service	Website
Accessible Learning	camosun.ca/services/academic-supports/accessible-learning
Counselling	camosun.ca/services/health-and-wellness/counselling-centre
Career Services	camosun.ca/services/co-operative-education-and-career-services
Financial Aid and Awards	camosun.ca/registration-records/financial-aid-awards
Help Centres (Math/English/Science)	camosun.ca/services/academic-supports/help-centres
Indigenous Student Support	camosun.ca/programs-courses/iecc/indigenous-student-services
International Student Support	camosun.ca/international
Learning Skills	camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills
Library	camosun.ca/services/library
Office of Student Support	camosun.ca/services/office-student-support
Ombudsperson	camosun.ca/services/ombudsperson
Registration	camosun.ca/registration-records/registration
Technology Support	camosun.ca/services/its
Writing Centre	camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills

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

Academic Integrity

Students are expected to comply with all College policy 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

Camosun College is committed to achieving full accessibility for persons with disabilities. Part of this commitment includes arranging appropriate academic accommodations for students with disabilities to ensure they have an equitable opportunity to participate in all of their academic activities. If you are a student with a documented disability and think you may need accommodations, you are strongly encouraged to contact the Centre for Accessible Learning (CAL) and register as early as possible. Please visit the CAL website

for more information about the process of registering with CAL, including important deadlines:

<https://camosun.ca/cal>

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 deadline for fees, course drop dates, and tuition refund, please visit <https://camosun.ca/registration-records/tuition-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 relating 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 virtue of 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 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: <https://camosun.ca/sites/default/files/2021-05/e-2.9.pdf> and camosun.ca/services/sexual-violence-support-and-education. To contact the Office of Student Support: 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 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 <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/camosun-college-policies-and-directives>

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.