

# COURSE SYLLABUS



COURSE TITLE: ACCT 380 Auditing 1

CLASS SECTION: D02

TERM: Winter 2024

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online Asynchronous

Camosun College campuses are located on the traditional territories of the Lək̓ʷəŋən 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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## INSTRUCTOR DETAILS

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NAME: Jennifer Dickson, MEd, CPA, CA, BSc

EMAIL: dicksonj@camosun.bc.ca

OFFICE: CBA 231D

HOURS: By appointment – please email

*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 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

CO-REQUISITE(S):

EXCLUSION(S):

## 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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### Computer and software requirements

- a) The course will be delivered using Camosun College's Desire2Learn ("D2L") platform which you can access at [online.camosun.ca](http://online.camosun.ca). For instructions for how to first access D2L, please see <https://camosun.ca/services/student-orientation/online-learning> . 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) 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. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot <https://camosun.ca/services/library/borrow>
- d) **Exams in this course will be online, invigilated live at a scheduled time via zoom using a microphone and webcam.** You will require a reliable computer along with a strong Internet connection, the ability to install examination lockdown software, and a private space to write your exams. You will also require a secondary device with webcam and microphone (i.e. a smartphone or tablet).

### Textbook and other materials

- a) Text: **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](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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The following schedule and course components are subject to change with reasonable advance notice, as deemed appropriate by the instructor.

WEEK	TOPIC	IMPORTANT DATES
Monday, January 8 Week 1	Unit 1: Introduction and Overview of Audit and Assurance	Sunday, January 14: Assignment 1 due
Monday, January 15 Week 2	Unit 2: Rules of professional conduct, auditor independence and client acceptance	Tuesday, January 16: Assignment 1 revisions due Wednesday, January 17: Quiz 1 due

WEEK	TOPIC	IMPORTANT DATES
		Sunday, January 21 Assignment 2 due
Monday, January 22 Week 3	Unit 3: Risk and Audit Strategy	Tuesday, January 23 Assignment 2 revisions due <b>Wednesday, January 24: Quiz 2 due</b> Sunday, January 28: Assignment 3 due
Monday, January 29 Week 4	Unit 4: Materiality	Tuesday, January 30: Assignment 3 revisions due <b>Wednesday, January 31: Quiz 3 due</b> Sunday, February 4: Assignment 4 due
Monday, February 5 Week 5	Unit 5: Financial Statement Analysis	Tuesday, February 4: Assignment 4 revisions due <b>Wednesday, February 6: Quiz 4 due</b> Sunday, February 11: Assignment 5 due
Monday, February 12 Week 6	Unit 6: Audit Evidence and Assertions	Tuesday, February 13: Assignment 5 revisions due <b>Wednesday, February 14: Quiz 5 due</b> Wednesday, February 14: Assignment 6 due *In order to encourage early submission, solution will

WEEK	TOPIC	IMPORTANT DATES
		<p>release at point of submission</p> <p>Friday, February 16: Assignment 6 revisions due</p> <p>Friday, February 16 at 6:00 pm Pacific MIDTERM (online)</p>
Monday, February 19 Week 7	Reading Break	
Monday, February 26 Week 8	Unit 7: Sampling and Overview of the Risk Response Phase of the Audit	<p>Wednesday, February 28: Quiz 6 due</p> <p>Sunday, March 3: Assignment 7 due</p>
Monday, March 4 Week 9	Unit 8: Understanding internal controls and control testing	<p>Tuesday, March 5: Assignment 7 revisions due</p> <p>Wednesday, March 6: Quiz 7 due</p> <p>Sunday, March 10: Assignment 8 due</p>
Monday, March 11 Week 10	Unit 9: Substantive procedures 1	<p>Tuesday, March 12: Assignment 8 revisions due</p> <p>Wednesday, March 13: Quiz 8 due</p> <p>Sunday, March 17: Assignment 9 due</p>
Monday, March 18 Week 11	Unit 10: Substantive procedures 2	<p>Tuesday, March 19: Assignment 9 revisions due</p> <p>Wednesday, March 20: Quiz 9 due</p> <p>Sunday, March 24: Assignment 10 due</p>

WEEK	TOPIC	IMPORTANT DATES
Monday, March 25 Week 12	Unit 11: Completion	Tuesday, March 26: Assignment 10 revisions due  Wednesday, March 27: Quiz 10 due  Sunday, March 31: Assignment 11 due
Monday, April 1 Week 13	Unit 12: Audit Data Analytics	Tuesday, April 2 Assignment 11 revisions due  Wednesday, April 3: Quiz 11 due  Sunday, April 7: Assignment 12 due
Monday, April 8 Week 14	Final exam review	Tuesday, April 9: Assignment 12 revisions due  Wednesday, April 10: Quiz 12 due
<b>Final Exam- day and time to be announced. Check MyCamosun.</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 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>

## EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Participation	5%
Homework assignments	10%
Quizzes	15%
Midterm Exam	35%
Final Exam	35%
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 <a href="http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf">Grade Review and Appeals</a> policy for more information. <a href="http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf">http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/e-1.14.pdf</a>	<b>TOTAL</b> 100%

### 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. dickson\_jennifer\_assignment1).

Use the following naming convention for your revised submission: last name\_ first name\_ assignmentX\_revised (e.g. dickson\_jennifer\_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

### Quizzes

A short quiz consisting of between 10 and 25 multiple choice questions will be given for each unit. The purpose of the quizzes is to ensure that students study the course content throughout the course

The quizzes will be written in D2L and the results will be made available to students immediately after submission. **Administrative questions are not considered to be content related questions.**

### Participation

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.

Your introduction post counts as one post!

### Policy on Student Assessment

The course consists of homework assignments, quizzes, a midterm exam and a final exam. Quizzes and exams are written electronically in D2L; there are no exceptions. **Students who have a medical accommodation to handwrite their quizzes and/or must make the necessary arrangements with the Centre for Accessible Learning (CAL). CAL students who do not have a medical accommodation to handwrite will complete their quizzes and/or exams in D2L.**

Non-attendance on a scheduled quiz/exam date results in a nil grade unless evidenced by a medical certificate for the midterm exam. With a medical certificate, the midterm percentage will be included in the final exam. Exams are closed book. The only material allowed in an exam is a calculator, pen, pencil, highlighter, and eraser.

Exam rules will be posted to the D2L site closer to the exam dates.

There are no make-up assignments, quizzes or exams offered to improve a course grade.

**Plagiarism and any other issues of academic dishonesty will result in disciplinary consequences as indicated in the College's Student Conduct Policy (see link below).**

Finally, please recall that as a Camosun Business Student, you are expected to:

- Produce your own work in a readable, orderly, and timely manner.
- Apply professional standards of behaviour with respect to attendance, punctuality, time management, positive attitude, and respect for other individuals.
- Conduct yourself as outlined in the Student Conduct section of the Camosun College Calendar.

### SCHOOL OR DEPARTMENTAL INFORMATION

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**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.

- a) **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>
- 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.

**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.

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

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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

### 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](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 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.