

# COURSE SYLLABUS



COURSE TITLE: ACCT 380 Auditing 1

CLASS SECTION: D02

TERM: Fall 2023

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online

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: 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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- a) Texts: Auditing: A Practical Approach; Fourth Canadian Edition by Moroney, Campbell, et al.  
 b) Other: Calculator.

#### 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, September 4 Week 1	Unit 1: Introduction and Overview of Audit and Assurance	Sunday, September 3: Assignment 1 due
Monday, September 11 Week 2	Unit 2: Rules of professional conduct, auditor independence and client acceptance	Tuesday, September 12: Assignment 1 revisions due  Wednesday, September 13: Quiz 1 due  Sunday, September 17 Assignment 2 due
Monday, September 18 Week 3	Unit 3: Risk and Audit Strategy	Tuesday, September 19: Assignment 2 revisions due  Wednesday, September 20: Quiz 2 due  Sunday, September 24: Assignment 3 due
Monday, September 25 Week 4	Unit 4: Materiality	Tuesday, September 26: Assignment 3 revisions due

WEEK	TOPIC	IMPORTANT DATES
		<p>Wednesday, September 27: Quiz 3 due</p> <p>Sunday, October 1: Assignment 4 due</p>
Monday, October 2 Week 5	Unit 5: Financial Statement Analysis	<p>Tuesday, October 3: Assignment 4 revisions due</p> <p>Wednesday, October 4: Quiz 4 due</p> <p>Sunday, October 8: Assignment 5 due</p>
Monday, October 9 Week 6	Unit 6: Audit Evidence and Assertions	<p>Tuesday, October 10: Assignment 5 revisions due</p> <p>Wednesday, October 11: Quiz 5 due</p> <p>Friday, October 13: Assignment 6 due</p> <p>*In order to encourage early submission, solution will release at point of submission</p> <p>Sunday, October 15: Assignment 6 revisions due</p>
Monday, October 16 Week 7	Midterm	Friday, October 20 at 6:00 pm Pacific MIDTERM (online)
Monday, October 23 Week 8	Unit 7: Sampling and Overview of the Risk Response Phase of the Audit	<p>Wednesday, October 25: Quiz 6 due</p> <p>Sunday, October 29: Assignment 7 due</p>

WEEK	TOPIC	IMPORTANT DATES
Monday, October 30 Week 9	Unit 8: Understanding internal controls and control testing	Tuesday, October 31: Assignment 7 revisions due  Wednesday, November 1: Quiz 7 due  Sunday, November 5: Assignment 8 due
Monday, November 6 Week 10	Unit 9: Substantive procedures 1	Tuesday, November 7: Assignment 8 revisions due  Wednesday, November 8: Quiz 8 due  Sunday, November 12: Assignment 9 due
Monday, November 13 Week 11	Unit 10: Substantive procedures 2	Tuesday, November 14: Assignment 9 revisions due  Wednesday, November 15: Quiz 9 due  Sunday, November 19: Assignment 10 due
Monday, November 20 Week 12	Unit 11: Completion	Tuesday, November 21: Assignment 10 revisions due  Wednesday, November 22: Quiz 10 due  Sunday, November 26: Assignment 11 due
Monday, November 27 Week 13	Unit 12: Audit Data Analytics	Tuesday, November 28:

WEEK	TOPIC	IMPORTANT DATES
		Assignment 11 revisions due  Wednesday, November 29: Quiz 11 due  Sunday, December 23: Assignment 12 due
Monday, December 4 Week 14	Final exam review	Tuesday, December 5: Assignment 12 revisions 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 notice 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

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DESCRIPTION	WEIGHTING
Participation	5%
Homework assignments	10%
Quizzes	15%
Midterm Exam	35%
Final Exam	35%
<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>

## 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 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.

**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) **As this is an asynchronous course, the midterm and final exam are both planned to be written remotely. If you would like to write your midterm and/or final exams in person, please contact the instructor before the second week of classes to discuss alternate arrangements for your exam, as there are administrative matters (e.g. room bookings) to consider.**
- c) Students registered through the Centre for Accessible Learning (CAL) should discuss timelines with their instructors at the beginning of each semester.
- d) 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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This is an online course, and it is expected that students have a microphone and webcam along with a strong Internet connection. Exams will be online (invigilated live or through monitoring software using a microphone and webcam). You may also be asked to provide a full length mirror or secondary device (ie cell phone). If you wish to write the midterm and final exam on campus, please contact your instructor **before**

**the second week of classes** to discuss alternate arrangements for your exam, as there are administrative matters (e.g. room bookings) to consider.

Please see Camosun's Online Learning requirements at <http://camosun.ca/services/orientation/online-learning.html>. Please contact the library early in the semester if you need a loaner laptop or a wireless Internet hotspot.

## 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 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

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: <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 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.

### 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.