

COURSE SYLLABUS



COURSE TITLE: Accounting 385 – Internal Auditing

CLASS SECTION: 001

TERM: 2022 Fall

COURSE CREDITS: 3

DELIVERY METHOD(S): In person, Tuesdays, 6:00 PM – 8:50 PM CBA201

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

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

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

NAME: Kelly Dorin CIDA, CPA, CA, CFE, CIA, CCSA, CRMA, CSXF

EMAIL: dorink@camosun.ca

OFFICE: TBD

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

PREREQUISITE(S): Acct 380 – Auditing 1

COURSE LEARNING OUTCOMES / OBJECTIVES

Upon successful completion of this course a student will be able to:

- Explain the internal audit function, its roles and responsibilities.
- Demonstrate an understanding of organizational governance systems, risk management, and internal control identification, design, and evaluation.
- Apply internal audit planning and procedures, in compliance with the IIA's International Professional Practices Framework, to realistic business situations.
- Demonstrate an understanding of how to utilize audit analytics software to efficiently identify data anomalies.
- Demonstrate effective communication skills for reporting audit results and recommendations.

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

Internal Auditing: Assurance & Advisory Services; Fourth Edition by Anderson, Head, et al. The Institute of Internal Auditors Research Foundation. 2017.

- Note – The textbook for this course is not available through the Camosun Bookstore.
- The instructor will provide instructions to students on how to acquire the course textbook.

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.

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 1 - Sept. 6 th	Chapter 1 - Introduction to Internal Auditing.	No Assignment
Week 2 - Sept. 13 th	Chapter 2 - The International Professional Practices Framework.	Online Ch 1 & 2 Quiz due Sunday September 18 th .
Week 3 - Sept. 20 th	Chapter 3 - Governance Chapter 4 - Risk Management	Online Ch 3 & 4 Quiz due Sunday September 25 th . Project instructions released and discussed.
Week 4 - Sept. 27 th	Chapter 5 - Business Processes and Risks	Online Ch 5 Quiz due Sunday October 2 nd .
Week 5 - Oct 4 th	Caseware IDEA Analytics – Part 1 Section 1 – Introduction to IDEA Section 2 – Accounts Receivable Audit	IDEA Analytics – Part 1 lab to complete by Oct 9 th .
Week 6 - Oct. 11 th	Chapter 6 - Internal Control Chapter 7 - Information Technology Risks and Controls	Online Ch 6 & 7 Quiz due Sunday October 16 th . Pre-midterm CIA Multiple Choice question quiz due on D2L Assignments Sunday Oct 16th. Project Proposals are due Sunday October 16 th .

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 7 - Oct. 18 th	Midterm (Chapter 1-7)	In Person
Week 8 - Oct. 25 th	Chapter 8 - Risk of Fraud and Illegal Acts Chapter 9 – Managing the Internal Audit Function	Online Ch 8 & 9 Quiz due Sunday October 30 th .
Week 9 - Nov. 1 st	Chapter 10 - Audit Evidence and Working Papers	Online Ch 10 Quiz due Sunday November 6 th .
Week 10 - Nov. 8 th	Chapter 11 – Data Analytics and Audit Sampling Chapter 12 - Introduction to the Engagement Process	Online Ch 11 Quiz due Sunday November 13 th . Online Ch 12 Quiz due Sunday November 20 th .
Week 11 - Nov. 15 th	Caseware IDEA Analytics – Part 2 Section 3 – Accounts Payable Audit & Fraud Investigations	IDEA Analytics – Part 2 lab to complete by November 20 th .
Week 12 - Nov. 22 nd	Caseware IDEA Analytics – Part 3 Workbook Section 4 – Inventory Analysis	IDEA Analytics – Part 3 lab to complete by November 27 th . Projects are due Tuesday November 29 th
Week 13 - Nov. 29 th	Chapter 13 - Conducting the Assurance Engagement & Chapter 14 - Communicating Assurance Engagement Outcomes and Performing Follow-up Procedures.	Online Ch 13 & 14 Quiz due Sunday December 4 th .
Week 14 - Dec. 6 th	Chapter 15 - The Consulting Engagement	Online Ch 15 Quiz due Friday December 9 th . IIA Essay Due December 11 th . Pre-final CIA Multiple Choice question quiz due Sunday Dec 11 th .
Final Exam	The date and time for the Final Exam will be during the exam period December 12-16 th , 2022.	Interurban In person exam.

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

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING	
Internal Auditing Essay – Top essay will receive \$1,000 from the IIA Vancouver Island Chapter.	5%	
15 online Chapter quizzes	10%	
TeamMate IDEA Analytic Lab Assignments	15%	
Internal Audit Project	15%	
Midterm Exam	25%	
Final Exam	30%	
	TOTAL	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/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>

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.

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.

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 <http://camosun.ca/students/>.

Support Service	Website
Academic Advising	http://camosun.ca/advising
Accessible Learning	http://camosun.ca/accessible-learning
Counselling	http://camosun.ca/counselling
Career Services	http://camosun.ca/coop
Financial Aid and Awards	http://camosun.ca/financialaid

Help Centres (Math/English/Science)	http://camosun.ca/help-centres
Indigenous Student Support	http://camosun.ca/indigenous
International Student Support	http://camosun.ca/international/
Support Service	Website
Learning Skills	http://camosun.ca/learningskills
Library	http://camosun.ca/services/library/
Office of Student Support	http://camosun.ca/oss
Ombudsperson	http://camosun.ca/ombuds
Registration	http://camosun.ca/registration
Technology Support	http://camosun.ca/its
Writing Centre	http://camosun.ca/writing-centre

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 <http://camosun.ca/about/policies/education-academic/e-1-programming-and-instruction/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: <http://camosun.ca/services/accessible-learning/>

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. To contact the Office of Student Support: 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.

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.