

# COURSE SYLLABUS



COURSE TITLE: Accounting 385 – Internal Auditing

CLASS SECTION: D01

TERM: 2023 Fall

COURSE CREDITS: 3

DELIVERY METHOD(S): Online Synchronous, Mondays, 6:00 PM – 8:50 PM 2023/09/11 – 2023/12/11

\*Note the 1st class will be on Monday, September 11th because of the labour day holiday on Monday, September 4th.

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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](#).

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

EMAIL: [dorink@camosun.ca](mailto:dorink@camosun.ca)

OFFICE: Contact me at [dorink@camosun.ca](mailto:dorink@camosun.ca) or text 250-652-6286 to arrange a virtual meeting.

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

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PREREQUISITE(S): PREREQUISITE(S): Acct 380 – Auditing 1

## COURSE LEARNING OUTCOMES / OBJECTIVES

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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

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Please order your text “*Internal Auditing: Assurance and Advisory Services, 5th Edition, by Anderson, Head, et al. 2022 by The Institute of Internal Auditors Foundation*” directly from one of the links below, as this textbook is not available through the Camosun Bookstore:

\*Make sure that you get the **5th edition** of the textbook.

1. Directly from the Institute of [Internal Auditors website](#).
  - Prices quoted are in US dollars.
  - You will need to create an Institute of Internal Auditor’s (IIA) account.
  - I encourage students to apply for an [IIA student membership](#) as it's free for the first year. Your student application will take at least one day to be approved by the IIA.
  - The student membership will give you access to additional Internal Audit research material that will assist you with the course.
  - The student member will get a 20% discount on the book/eBook as well. Make sure to sign up for the student membership first if you want the 20% discount.
  - I would suggest the eTextbook as it is cheaper, and you get instant access. If you do prefer to purchase the text, you will need to order soon.
  
2. From [Vital Source](#)
  - Prices quoted are in Canadian dollars.
  - Only eTextbook options available.

Computer and software requirements for the course:

a. The course will be delivered online using Camosun College’s Desire2Learn (“D2L”) platform which you can access at [online.camosun.ca](https://online.camosun.ca). For instructions for how to first access D2L, please see [https://legacy.camosun.ca/services/its/student-accounts.html#domain\\_account](https://legacy.camosun.ca/services/its/student-accounts.html#domain_account)

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>. If you need to borrow a laptop, there is a limited supply that are loaned to students by Camosun College at the beginning of the term as well as short-term 4 hour loans are available. Please see details at <https://camosun.ca/services/library/borrow>

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. The midterm and final exam will be written via D2L.

For students in online sections, you have the option to write the midterm and final exam on campus. *It is recommended that you write the midterm and final exam on campus.* If you write the midterm or final online, you will require a strong internet connection, examination lockdown software, webcam and microphone on your laptop, and a second device with webcam or a full length mirror as the examinations are supervised with examination protocols which will need to be assessed prior to the examination.

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

The course includes up to two hours and fifty minutes of synchronous instruction. In addition to 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. 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. 4 <sup>th</sup> Note – No online class the 1 <sup>st</sup> week because of the Holiday Monday.	Chapter 1 - Introduction to Internal Auditing. Note – I suggest that you review Chapter 1 of the text in week 1 even though we don't have an online class.	No Assignment
Week 2 - Sept. 11 <sup>th</sup>	Chapter 2 - The International Professional Practices Framework.	Online Ch 1 & 2 Quiz due Sunday September 17 <sup>th</sup> .
Week 3 - Sept. 18 <sup>th</sup>	Chapter 3 - Governance Chapter 4 - Risk Management	Online Ch 3 & 4 Quiz due Sunday September 24 <sup>th</sup> .  Project instructions released and discussed.
Week 4 - Sept. 25 <sup>th</sup>	Chapter 5 - Business Processes and Risks	Online Ch 5 Quiz due Sunday October 1 <sup>st</sup> .
Week 5 - Oct 2 <sup>nd</sup>	Caseware IDEA Analytics – Part 1 Section 1 – Introduction to IDEA Section 2 – Accounts Receivable Audit	IDEA Analytics – Part 1 lab to complete by Oct 8 <sup>th</sup> .
Week 6 - Oct. 9 <sup>th</sup> Note – No online class the 6 <sup>th</sup> week because of the Holiday Monday.	Chapter 6 - Internal Control Chapter 7 - Information Technology Risks and Cybersecurity	Online Ch 6 & 7 Quiz due Sunday October 15 <sup>th</sup> .  Pre-midterm CIA Multiple Choice question quiz due on D2L Assignments Sunday Oct 15 <sup>th</sup> .  Project Proposals are due Sunday October 15 <sup>th</sup> .
Week 7 - Oct. 16 <sup>th</sup>	Midterm (Chapter 1-7)	

WEEK or DATE RANGE	ACTIVITY or TOPIC	OTHER NOTES
Week 8 - Oct. 23 <sup>rd</sup>	Chapter 8 - Risk of Fraud and Illegal Acts Chapter 9 – Managing the Internal Audit Function	Online Ch 8 & 9 Quiz due Sunday October 29 <sup>th</sup> .
Week 9 - Oct. 30 <sup>th</sup>	Chapter 10 - Audit Evidence and Working Papers	Online Ch 10 Quiz due Sunday November 5 <sup>th</sup> .
Week 10 - Nov. 6 <sup>th</sup>	Chapter 11 – Data Analytics for Internal Auditors Chapter 12 - Introduction to the Engagement Process	Online Ch 11 Quiz due Sunday November 12 <sup>th</sup> . IIA Essay Due November 15 <sup>th</sup> . Online Ch 12 Quiz due Sunday November 19 <sup>th</sup> .
Week 11 - Nov. 13 <sup>th</sup>	Caseware IDEA Analytics – Part 2 Section 3 – Accounts Payable Audit & Fraud Investigations	IDEA Analytics – Part 2 lab to complete by November 19 <sup>th</sup> .
Week 12 - Nov. 20 <sup>th</sup>	Caseware IDEA Analytics – Part 3 Workbook Section 4 – Inventory Analysis	IDEA Analytics – Part 3 lab to complete by November 26 <sup>th</sup> . Projects are due Monday November 27 <sup>th</sup>
Week 13 - Nov. 27 <sup>th</sup>	Chapter 13 – Planning the Assurance Engagement Chapter 14 – Conducting the Assurance Engagement	Online Ch 13 & 14 Quiz due Sunday December 3 <sup>rd</sup> .
Week 14 - Dec. 4 <sup>th</sup>	Chapter 15 – Communicating Assurance Engagement Outcomes & Performing Follow-Up Procedures Chapter 16 – The Consulting Engagement	Online Ch 15 & 16 Quiz due Friday December 8 <sup>th</sup> . Pre-final CIA Multiple Choice question quiz due Sunday Dec 10 <sup>th</sup> .
Week 15 - Final Exam	The date and time for the Final Exam will be during the exam period December 11-15 <sup>th</sup> , 2023.	

The course includes up to two hours and fifty minutes of synchronous instruction. In addition to 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.

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

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DESCRIPTION	WEIGHTING
Internal Auditing Essay – Top essay will receive \$1,000 from the IIA Vancouver Island Chapter.	5%
16 online Chapter quizzes	10%
TeamMate IDEA Analytic Lab Assignments	15%
Internal Audit Project	15%
Midterm Exam	25%
Final Exam	30%
	<b>TOTAL</b> 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](https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf) policy for more information.  
<https://camosun.ca/sites/default/files/2021-05/e-1.14.pdf>

## 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 [camosun.ca/services](https://camosun.ca/services).

Support Service	Website
Academic Advising	<a href="https://camosun.ca/services/academic-supports/academic-advising">camosun.ca/services/academic-supports/academic-advising</a>
Accessible Learning	<a href="https://camosun.ca/services/academic-supports/accessible-learning">camosun.ca/services/academic-supports/accessible-learning</a>
Counselling	<a href="https://camosun.ca/services/health-and-wellness/counselling-centre">camosun.ca/services/health-and-wellness/counselling-centre</a>
Career Services	<a href="https://camosun.ca/services/co-operative-education-and-career-services">camosun.ca/services/co-operative-education-and-career-services</a>
Financial Aid and Awards	<a href="https://camosun.ca/registration-records/financial-aid-awards">camosun.ca/registration-records/financial-aid-awards</a>
Help Centres (Math/English/Science)	<a href="https://camosun.ca/services/academic-supports/help-centres">camosun.ca/services/academic-supports/help-centres</a>

Support Service	Website
Indigenous Student Support	<a href="https://camosun.ca/programs-courses/iecc/indigenous-student-services">camosun.ca/programs-courses/iecc/indigenous-student-services</a>
International Student Support	<a href="https://camosun.ca/international">camosun.ca/international</a>
Learning Skills	<a href="https://camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills">camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills</a>
Library	<a href="https://camosun.ca/services/library">camosun.ca/services/library</a>
Office of Student Support	<a href="https://camosun.ca/services/office-student-support">camosun.ca/services/office-student-support</a>
Ombudsperson	<a href="https://camosun.ca/services/ombudsperson">camosun.ca/services/ombudsperson</a>
Registration	<a href="https://camosun.ca/registration-records/registration">camosun.ca/registration-records/registration</a>
Technology Support	<a href="https://camosun.ca/services/its">camosun.ca/services/its</a>
Writing Centre	<a href="https://camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills">camosun.ca/services/academic-supports/help-centres/writing-centre-learning-skills</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

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.