

COURSE SYLLABUS



COURSE TITLE: ACCT 390 Advanced Auditing

CLASS SECTION: D01

TERM: Fall 2023

COURSE CREDITS: 3.0

DELIVERY METHOD(S): Online

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](#).

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: 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

This course further develops the ideas presented in ACCT 380 , Auditing. It focuses on a practical application of an audit engagement centered on the accounting cycle, the ethical environment, including documentation using Caseware.

PREREQUISITE(S): C in ACCT 380

CO-REQUISITE(S):

EXCLUSION(S):

COURSE LEARNING OUTCOMES / OBJECTIVES

By the end of the course, a student should be able to:

1. Effectively use industry standard software, Microsoft Word and Microsoft Windows to prepare audit working files to fulfill the documentation requirements under generally accepted auditing standards.

2. Analyze transactions and assess their implications for the audit using auditing and accounting knowledge.
3. Apply generally accepted auditing standards and generally accepted auditing principles.
4. Evaluate audit evidence accumulated to support the auditor's opinion, and the issuance of the audit report.
5. Analyze and assess risk factors.
6. Evaluate and advise on accounting policies and procedures.
7. Identify the various types of audits and special reports available.

REQUIRED MATERIALS & RECOMMENDED PREPARATION / INFORMATION

(a) Other: Calculator.

(b) Recommended but not required: Text: Auditing: A Practical Approach; Third or Fourth Canadian Edition by Moroney, Campbell, et al. Wiley 2018/ 2020.

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	TOPIC	IMPORTANT DATES
Monday, September 4 Week 1	Review of Introductory Audit	Sunday, September 10: Assignment 1 due
Monday, September 11 Week 2	The CPA Way and Auditing Today	Tuesday, September 12: Assignment 1 revisions due Sunday, September 17: Assignment 2 due and the Quiz 1 due
Monday, September 18 Week 3	Approaching a Case	Tuesday, September 19: Assignment 2 revisions due Sunday, September 24: Assignment 3 due
Monday, September 25 Week 4	Writing a Case (Audit Planning Memo)	Tuesday, September 26: Assignment 3 revisions due Sunday, October 1: Practice Case 1 due
Monday, October 2 Week 5	Writing a Case (Audit Planning Memo)	Tuesday, October 3: Practice Case 1 revisions due Sunday, October 8: Practice Case 2 due

WEEK	TOPIC	IMPORTANT DATES
Monday, October 9 Week 6	Writing a Case (Audit Planning Memo)	Tuesday, October 10: Practice Case 2 revisions due Sunday, October 15: Practice Case 3 due
Monday, October 16 Week 7	Midterm Study	Tuesday, October 17: Practice Case 3 revisions due
Monday, October 23 Week 8	Midterm	Friday, October 27: MIDTERM online at 6 pm PST
Monday, October 30 Week 9	Writing a Case (Controls and Approach)	Sunday, November 5: Practice Case 4 due
Monday, November 6 Week 10	Unit 9: Substantive procedures 1	Tuesday, November 7: Practice Case 4 revisions due Sunday, November 12: Practice Case 5 due
Monday, November 13 Week 11	Cloud 9 Ltd. Practice Set	Tuesday, November 14: Practice Case 5 revisions due
Monday, November 20 Week 12	Cloud 9 Ltd. Practice Set	
Monday, November 27 Week 13	Cloud 9 Ltd. Practice Set	
Monday, December 4 Week 14	Cloud 9 Ltd. Practice Set	Friday, December 8: Cloud 9 Ltd. practice set due
Final Exam- day and time to be announced. Check MyCamosun.		

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

EVALUATION OF LEARNING

DESCRIPTION	WEIGHTING
Assignments	7%
Practice cases	15%
Cloud 9 Ltd. practice set	10%
Midterm exam	30%
Final exam	38%
	TOTAL
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	
	100%

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 discussion board prompts, etc. **Administrative questions are not considered to be content related questions.**

Your introduction post counts as one post!

COURSE GUIDELINES & EXPECTATIONS

Submissions

Students will complete three assignments and five practice cases in Acct 390. The purpose of these submissions is to enable students to explore and work with a wide breadth of assurance and select financial reporting topics. Students will self-assess their work and full marks will be given for a reasonable attempt on the initial and the revised submissions.

Student responses to submissions must be uploaded to the D2L assignment dropboxes by 11:55 pm on the stated deadline. At one minute past the stated deadline, the following files will release into a second dropbox called 'assignment/ practice case X-revised', depending on the type of task:

Assignment: a solution will release that contains debrief questions

Practice case: both a solution that contains debrief questions and a debrief form will release

Students will download the solution and debrief form (if applicable) and do the following:

- Review the solution.
- Correct their original submission using bold blue font. Do not delete any components of the original submission. If any parts of the original submission are no longer applicable after reviewing the solution, strike through those sections of text in the original submission.

- Copy the debrief questions from the solution or debrief form into the original submission using bold blue font. Answer the debrief questions.
- Complete the debrief form (for practice cases only)

Important: the solution and debrief form (if applicable) will only release if students have uploaded their response to the 'assignment/practice case X' D2L assignment dropbox.

There is no word count or page limit for submissions.

Responses to submissions must be in Word (and Excel where applicable). PDF files will not be accepted.

Use the following naming convention for an **original submission**: last name_ first name_ assignment/practice case X (e.g. dickson_jennifer_assignment 1or dickson_jennifer_practice case 1)

Use the following naming convention for a **revised submission**: last name_ first name_ caseX_REVISED (e.g. dickson_jennifer_assignment 1_REVISED or dickson_jennifer_practice case 1_REVISED)

Use the following naming convention for a **debrief form**: last name_ first name_ caseX_debrief form (e.g. dickson_jennifer_practice case 3_debrief form)

Cloud 9 Ltd: Closer to the project start date, information will be posted about the submission and naming requirements of the Cloud 9 Ltd. practice set files.

Policy on Student Assessment

The midterm and final exams are written electronically in D2L; there are no exceptions. **Students who have a medical accommodation to handwrite their exams 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 exams in D2L.**

Non-attendance on a scheduled exam date results in a nil grade unless evidenced by a medical certificate. 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.

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) 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.

SCHOOL OR DEPARTMENTAL INFORMATION

Online learning. This course requires students to have a strong Internet connection, a webcam and a microphone.

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.

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.

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 <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

Support Service	Website
Indigenous Student Support	http://camosun.ca/indigenous
International Student Support	http://camosun.ca/international/
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 <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. 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.

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.