

**The University of Western Ontario**  
**The Aubrey Dan Program in Management and Organizational Studies**  
**Management and Organizational Studies 3363a/b**

**Introduction to Auditing**

**Course Outline Section 001 & 002**  
**January 2009-April 2009**

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**Course Instructor** Michelle Loveland, CA  
SSC room 2223  
661-2111 x. 84931 or [mlovelan@uwo.ca](mailto:mlovelan@uwo.ca)

**Classes** S001 Wednesday 9:30-12:30 SSC room 3006  
S002 Wednesday 2:30-5:30 TH room 3101

**Office hours** Tuesday & Thursday 8:30-9:15 am  
Thursday 1:00-2:00 pm  
or by appointment

**Objectives**

The course objective is to introduce students to auditing concepts and procedures. Students will recognize statement assertions and the risks associated with these assertions. The course covers the audit methodology, ethics and judgment and emphasizes assessment of the internal control system and its impact on audit risk.

*Prerequisites:* Enrollment in 3<sup>rd</sup> or 4<sup>th</sup> year of MOS

*Antirequisites:* Business Administration 4497 a/b  
3 lecture hours, 0.5 course

**Textbook**

1. Arens, A.A., Elder, R.J., Beasley, M.S. & Spletstoeser-Hogeterp, I.B., Auditing and Other Assurance Services, 10<sup>th</sup> Canadian edition, Pearson, 2007

**Reference and additional readings**

To review articles from CAMagazine, please visit the following link:

[www.camagazine.com](http://www.camagazine.com)

Additional/alternate reading & problems may be assigned in-class or posted on Web CT during the term.

**Evaluation**

Assignment	20%
Mid-term exam	30%
Final exam	40%
Participation	<u>10%</u>
	100 %

### **Handling of the course.**

Reading and assignments are integral components of the course and are crucial to the attainment of course learning objectives. Many, but not all, homework problems and exercises will be reviewed in class. For those problems and exercises not reviewed in class, solutions will be posted on Web CT. You must strive to stay current with reading and assignments.

### **Assignment**

An audit planning assignment will be assigned later in the term. This assignment will draw on your critical thinking, analytical and writing skills. The specific requirements of the audit planning assignment will be posted to Web CT later in the term.

The assignment is due on **Wednesday, April 8, 2009 at 1PM**. The assignment must be handed in on time. It can be either given to the instructor during class time or delivered to her office. **An assignment submitted late will result in a mark of 0.**

### **Examinations**

“Students who fail to appear for an examination at the time set in the timetable will not be allowed to write the examination paper thus missed. Students should report this irregularity immediately to the office of their dean or, in cases of evening or Saturday examinations, to the Office of the Registrar. They may, with the approval of the chair of the department concerned, petition their dean for permission to write a Special Examination.” See the current *Western Academic Calendar*.

### **Policy on Special Examinations**

1. Students with conflicts or students unable to write based on compassionate or medical grounds (supported by appropriate documents), may apply in writing prior to the exam to the course coordinator to be excused.
2. Students involved with approved out-of-town university activities during the scheduled mid-term exam may apply the course coordinator for special proctoring privileges to write the mid-term exam.
3. Students who are excused from the writing of the mid-term exam will have the appropriate percentage of marks transferred to the weighting of the marks for the final exam.

### **Notes**

1. It is the student's responsibility to submit his or her own original written material in courses in this program. See the current Western Academic Calendar, “Scholastic Offences”.
2. For a description of the process to be followed for mark/grade appeals, see your professor
3. The use of personal computers during the examinations will not be permitted.

### **ADD/DROP DEADLINES**

January 13, 2009 Last day to ADD a second term half course without penalty.  
February 15, 2009 Last day to DROP a second term half course without penalty.

**If you require further details please contact the Office of the Dean.**