
Graduate Diploma in Accounting PAD 9016L – Advanced Audit Course Outline: Section – 001/002 / Summer 2018

1. Course Information:

1.1 Class Location and Time:

Refer to class schedule for room locations.

Section 001 - 9:00am-12:00pm (except where noted on class schedule)

Section 002 - 1:00pm-4:00pm (except where noted on class schedule)

1.2 Contact Information:

Instructor: Stacey Hann, CPA, CA

Office: Room 4402, Social Science Building

Office Hours: By appointment

Phone: 661-2111 x 82750

Email: stacey.hann@uwo.ca

DAN Department of Management and Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities. Please contact the course instructor if you require material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2147 for any specific question regarding an accommodation.

More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

2. Calendar Description

2.1 Course Description:

This course will build on the Introductory Audit course at the undergraduate level while integrating technical knowledge of financial accounting. In particular, this course will

- Examine current issues and trends in the auditing profession.
- Explore non-traditional assurance and attestation engagements.
- Enhance students' professional judgment, audit reasoning, and the conceptual understanding of all assurance engagements.

3. Textbook

3.1. Required:

Course pack available at the UWO Bookstore (all students must purchase the current year case book from the bookstore).

CPA Handbook available on Western Libraries website.

3.2. Recommended:

Arens, A.A., Elder, R.J., Beasley, Jones, J.C., Auditing, The Art and Science of Assurance Engagements, 13th Canadian Edition, Pearson, 2016

Additional reading assigned in-class or posted on OWL

Densmore Consulting Services, CPA Competency Map Study Notes, 2018 Edition (available from the bookstore)

4. Course Objectives and Format

1.1. On successful completion of the course, students will:

- Demonstrate a clear understanding of the differences among a wide variety of audit, review and compilation engagements prepared for diverse audiences.
- Draw upon various sources of information to assess the audit/review risk, determine materiality, and draw an accurate conclusion with respect to the best audit/review approach to be taken.
- Determine the nature, extent and timing of audit and review procedures based on assessed risk.

1.2. Course Format

Classes will be focused on the discussion, analysis, and writing of cases. Students are expected to come to class well prepared. Students will be required to make presentations in class of various aspects of a case and practice their case writing techniques. Full solutions of cases covered in this course will not be provided to students. Students wishing to review the full solution may request to do so in the instructor's office.

5. Evaluation

	Percentage of Course Grade
Exam 1 One Case Friday June 22, 2018 10:00am-11:35am	20%
Exam 2 Two Cases Tuesday July 17, 2018 10:00am-1:30pm)	80%

5.1 Examinations

Examinations are a case based format. The first exam, will be scheduled for 95 minutes, and will consist of one multi subject case. The final exam will be scheduled for 210 minutes and consist of two multi subject cases.

Examinations will be completed using a software package. There is no cost to the student for access to this software. Instructions on accessing and using the program will be provided in class.

All exams are closed book examinations with the following exceptions:

- **Densmore CPA Competency Map Study Notes for Financial Accounting only (2018 Edition) hardcopy. The Densmore books may not be annotated in anyway.**
- **CPA Handbook PDF files will be provided to students on a USB key. ABSOLUTELY no websites/email accounts/files may be visited/accessed on the internet during the exam period.**

Dictionaries and electronic devices such as cellular phones or other devices that can access the internet are NOT allowed into the examinations.

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your professor to check your calculator.

Students are responsible for material covered in their undergraduate CPA courses and assigned readings, material, and cases covered in this course.

Exam solutions will not be returned to students but may be reviewed in the instructor's office. Students will receive their response back along with a marking key and comments that will be added to the response by our markers.

No makeup exam will be provided if a student misses the mid-term examination. If the student has appropriate permission and/or supporting documentation for the missed examination, then the marks for that exam will be moved to the final examination.

Students missing an examination without appropriate permission and supporting documentation will receive a grade of zero on that evaluation.

5.2 Other Information

Students are REQUIRED TO COMPLETE ALL COMPONENTS of this course. The only exception to this is if a student misses the mid-term examination with appropriate supporting documentation for their absence (see 5.1 above). Extra assignments to improve grades will NOT be allowed, except as noted in section 5.3. Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.

5.3 Bonus Mark Option

Students may be provided with an opportunity to write a practice exam on Saturday July 21, 2018. Students who participate in this option will mark their own paper with input from the professors in the program. For participating in this optional opportunity, and where the work done (based on the sole discretion and judgement of the professors) indicates that a serious attempt was made to complete the case and the marking, students will earn 10 bonus marks. Students may allocate the bonus marks they earn to any course/courses in the program.

6. Academic Offences

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site:

http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_grad.pdf

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://turnitin.com>).