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. **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
   **Website Address:** [http://owl.uwo.ca/portal](http://owl.uwo.ca/portal)

The 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 519-661-2111 ext 82147 for any specific question regarding an accommodation. More information about “Accessibility at Western” is available at: [http://accessibility.uwo.ca](http://accessibility.uwo.ca)

2. **Calendar 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.

**Emphasis is placed on integrating advanced auditing topics with other areas of study, particularly financial reporting. Certain components of this course will be integrated with PAD 9010L.**

3. **Textbook**

3.1. **Required:**
   3.1.1. Densmore Consulting Services, CPA Competency Map Study Notes, 2019 Edition
   3.1.2. Course pack available at the UWO Bookstore.
   3.1.3. CPA Handbook, available online through UWO Library

3.2. **Strongly recommended:**
   3.2.2. Additional reading assigned in-class or posted on OWL
4. Course Objectives and Format

4.1. 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.

4.2. 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.

4.3 Participation
Class participation is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and be a willing participant in the discussions. Voluntary class participation is expected; however, students may also be cold-called to discuss issues related to assigned material and topical issues. In addition, groups/individuals may be required to present their solution to a case or to part of a case. In order for classes to run smoothly it is required that all students are fully prepared for each and every class.

5. Evaluation

Case Hand-In’s – Worth: 5%
Before each class you are expected to prepare a case outline and complete solution to one case, AND a case outline to a second case (refer to class schedule). These documents must be posted in the dropbox on OWL before class begins (9AM for morning classes, 1PM for afternoon classes). For each of these that you miss, 1% will be deducted from the total possible grades of 5%

Midterm exam – Worth: 20%
One case (2 hours) – June 21, 2019, 10AM - 12PM, HSB 14/16

Final exam – Worth: 75%
Two cases (3.5 hours) – July 15, 2019, 10AM – 1:30PM, HSB 14/16

5.1. Mid-term and final examinations

5.1.1. Format and software
Examinations are a case based format. Students are responsible for material covered in their undergraduate auditing and accounting courses, and in the Graduate Diploma courses, assigned readings and cases covered in this course. The first exam, will be scheduled for 120 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.

All exams are closed book examinations with the following exception:
- 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.
5.1.2 Review of exams after they are returned

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. Any questions about the feedback must be directed to a Marking Coordinator within 1 week of the feedback being returned to students. If a question is received after the 1 week review period, the Marking Coordinator will not be able to respond. Professors are not able to comment on the marking of the exams.

Within the 1 week review period, students may request that their exams be reviewed to ensure that it was fairly graded. In this case, the entire paper will be re-graded, and students are warned that it is possible that a grade may be lowered.

5.1.3 Make up exams, missed exams

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 5.1.3 above). Extra assignments to improve grades will NOT be allowed.

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.

6. Academic Offenses

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)