

## Fall 2023 Course Syllabus

### **MOS 3363A Section – 001 and 002 Introduction to Auditing**

Course Mode: In-Person

Instructor: Stacey Hann, CPA, CA  
Office Hours: Refer to Sign Up Tool on OWL  
Email: [Stacey.hann@uwo.ca](mailto:Stacey.hann@uwo.ca)

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#### **1. Course Information:**

##### **1.1 Class Location and Time:**

Please see Course timetable and Owl site for details.

Office hours will be held remotely using Zoom. Students will be able to sign up for an appointment using the Sign Up tool on OWL.

##### **Technical Requirements for this course:**

- Stable high speed internet connection
- Working microphone
- Webcam
- Laptop

##### **1.2 Course Description:**

An introduction to auditing concepts and procedures. Students will learn to recognize statement assertions and the risks associated with them. Topics include audit methodology, ethics, judgment, and emphasizing assessment of the internal control system and its impact on audit risk.)  
3 lecture hours, 0.5 course

Antirequisite(s): Business Administration 4497A/B

Prerequisite(s): MOS 3361A/B and enrolment in 3<sup>rd</sup> or 4<sup>th</sup> year of BMOS

##### **1.3 Accessibility:**

DAN Department of Management & 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.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

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

## 1.4 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

## 1.5 Senate Regulations

Senate Regulations state, “unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.”

This regulation is in regard to the PREREQUISITE COURSES required.

**Students not in BMOS are permitted to enroll in up to 1.0 MOS courses**, per the Academic Timetable. The requirement that states you must be in BMOS is lifted during registration on the priority lift dates as noted in the [Timetable](#).

## 2. Course Materials

Arens, A.A., Elder, R.J., Beasley, Jones, J.C., [Auditing, The Art and Science of Assurance Engagements](#), 15<sup>th</sup> Canadian Edition, Pearson, 2022

- MyLab w/ eText (Arens): ISBN 9780136691976

[https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2023A&courses%5B0%5D=001\\_UW/MOS3363A](https://bookstore.uwo.ca/textbook-search?campus=UWO&term=W2023A&courses%5B0%5D=001_UW/MOS3363A)

Note: Once students register into the MyLab course, a print offer of the textbook may be purchased *if desired* (ISBN 9780136691983)

### MYLAB COURSE ID: hann06539

CPA Canada Handbook: online access is available on campus through the following link:

<https://edu-knotia-ca.proxy1.lib.uwo.ca/>

CPA Code of Professional Conduct (CPA Ontario website -

<https://media.cpaontario.ca/stewardship-of-the-profession/pdfs/CPA-Ontario-Code-of-professional-conduct.pdf>

Additional readings and problems may be assigned in class or posted on OWL.

This course integrates financial accounting concepts learned in MOS 3360/MOS 3361 Intermediate Accounting. The course has certain elements that are geared towards students who are pursuing a professional accounting designation.

### 3. Course Objectives and Format

The DAN Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

#### 3.1 Course objectives

Upon successful completion of this course, students will be able to:

1. Develop a comprehensive definition of auditing and fraud, including the reasons why audits are necessary and also describe the different types of audits and auditors.
2. Assess a client business environment and its potential impact on the assurance process.
3. Using generally accepted auditing standards (GAAS) as a base for their knowledge, identify different categories of audit reports, the major phases of an audit and the effect on the audit approach.
4. Explain and describe the objectives and purposes of the different audit tests an auditor would perform including risk assessment, internal control, substantive and compliance tests.
5. Produce a detailed audit plan that is specific to the assurance assignment.

#### 3.2 Course format

*Class time:* Class time will consist of lectures, problem solving, discussion and in-class simulations. Class discussion is expected so please be prepared for class.

*Solutions:* This course has a NO PHOTOS/NO RECORDING policy. Students are not permitted to take pictures, screenshots or videos of work done in class by the professor. Official solutions to the assigned problems will be made available on OWL after the relevant material is covered by all sections. You should take your own notes of solutions discussed in class.

*Assignments and Examinations:* The assignments and examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

#### 3.3 How to be successful in this course

Students enrolled in this class should understand the level of autonomy and self-discipline required to be successful.

1. Invest in a planner or application to keep track of your courses. Populate all your deadlines at the start of the term and schedule time at the start of each week to get organized and manage your time.
2. Make it a daily habit to log onto OWL to ensure you have seen everything posted to help you succeed in this class.
3. Follow weekly checklists created on OWL or create your own to help you stay on track. You must strive to stay current with lectures, readings and assigned questions.
4. Take notes as you go through the lesson material. Keeping handwritten notes or notes on a regular Word document will help you learn more effectively as you read the textbook and attend lectures.
5. Connect with others. Try forming a study group and try meeting on a weekly basis for study and peer support.
6. Do not be afraid to ask questions. If you are struggling with a topic, contact your instructor.
7. Reward yourself for successes. It seems easier to motivate ourselves knowing that there is something waiting for us at the end of the task.

## 4. Evaluation

Data Analytics Assignments	8%
Audit Plan Assignment and Reflections	15%
In Class Simulations	10%
Professionalism	10%
Midterm Exam* (October 26, 2023, 6:30pm-9:00pm)	26%
Final Exam (cumulative) (Date TBA)	31%

**\*Midterm exam date subject to change as will be scheduled by the Office of the Registrar.**

### 4.1 Examinations

Exams consist of a combination of multiple choice, typed-response, and excel questions.

**Examinations in this course will be conducted using a remote proctoring service, such as Proctortrack. By taking this course, you are consenting to the use of this software and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. Completion of this course will require you to have a reliable internet connection and a device that meets the technical requirements for this service. More information about this remote proctoring service, including technical requirements, is available on Western's Remote Proctoring website at:**

<https://remoteproctoring.uwo.ca>.

**The student is responsible for ensuring their account and computer are fully functional prior to the exam.**

All exams are **closed book examinations**. Dictionaries and/or translation tools and/or spelling tools are **NOT** allowed.

**Electronic devices of any kind (including pagers, cell phones, smart watches and calculators) are NOT permitted at exams.**

Students are responsible for material covered in the lectures as well as the assigned problems, simulations, readings/ chapters in the text. Exams will not be returned to students but may be reviewed in the instructor's office.

**In the event of approval from Academic Counselling for a missed midterm exam, the weight of the midterm exam will be moved to the final exam resulting in a final exam worth 57% of your course grade.**

**In the event of approval from Academic Counselling for a missed final exam, a make-up final exam will be arranged. The format of a make-up final exam may not be the same as the original assessment.**

### 4.2 Data Analytics Assignments

The data analytics assignments will require students to develop their audit data analytics skills by working with data, creating data visualizations, analyzing, interpreting results, and communicating findings using Excel and/or Power BI. For some of the assignments, students will use Pearson's MyLab.

Students must complete the assignments individually. Plagiarism will not be tolerated. Assignments must be submitted through the Assignment tab on the course OWL site or through Pearson's MyLab so that Turn It-In may be used to detect any plagiarism that may have occurred.

**Late assignments will have up to 10% deducted from the assignment mark for each part of a 24- hour period that the assignment is late, regardless of the reason.**

### 4.3 Audit Plan Assignment and Reflections

There will be a three-task audit plan assignment required for this course. The due dates for each task of the assignment are as follows:

Task 1: Friday October 13, 2023 at 10:30am

Task 2: Friday November 10, 2023 at 10:30am

Task 3: Wednesday December 6, 2023 at 10:30am

You are required to work in a group of 3-4 students to complete all three tasks of the audit plan assignment (you must stay in the same group for all three tasks). Only students that attend class regularly may complete the assignment as part of a group. Beware of working in groups and using material provided by others without proper referencing- this will be considered cheating.

**Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University.** Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations. Assignments must be submitted through the Assignment tab on the course OWL site so that Turn-It-In may be used to detect any plagiarism that may have occurred.

Contribution reflections will be required for all students.

Any late component and/or late reflection will have up to 10% deducted from the assignment mark for each part of a 24- hour period that the assignment is late, regardless of the reason. Task 3 assignments not received by December 10, 2023 at 10:30am will receive a grade of zero.

**In the event of approval from Academic Counselling by an individual student for a missed due date, the weight of the assignment task will be moved to the final exam for that student.**

For Task 1 ONLY students are permitted to use AI tools exclusively for information gathering and preliminary research purposes. These tools are intended to enhance the learning experience by providing access to diverse information sources. However, it is essential that students critically evaluate the obtained information, exercise independent thinking, and engage in original research to synthesize and develop their own ideas, arguments and perspectives. The use of AI tools can serve as a starting point for exploring a topic, with students expected to uphold academic integrity by appropriately attributing all sources of information and avoiding plagiarism. The written assignment should reflect the student's own thoughts and independent written work. Students should also generate their own figures (e.g., graphs, diagrams) rather than using AI generated ones. By adhering to these guidelines, students contribute to a responsible and effective learning environment that promotes critical thinking, independent inquiry and all them to produce original written contributions. The same principles also apply to the use of translation software to support the writing of written assessments. If AI tools are used, students must acknowledge use and state how the tool was used.

All required assignments 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://www.turnitin.com>).

Please see further details about deadlines and submission requirements on the course OWL site.

#### 4.4 Professionalism

Professionalism will be assessed on a weekly basis according to the following rubric.

0	Student is late for class, absent from class or attends class and <b>does not</b> demonstrate <u>professionalism</u> .
1	Student demonstrates <u>professionalism</u> but does not contribute to the discussion.
2	Student demonstrates <u>professionalism</u> and the student contributes by asking/ answering questions and making comments.

Professionalism is demonstrated in the following ways:

1. Arrive to class on time and remain in class for the full duration.
2. Use your electronic devices (ie. Laptop, tablet, etc.) for class purposes only. (Non class purposes include email, social media, non related news articles etc.)
3. Turn off your cell phone during class time.
4. Ensure your cell phone does not go off during class time.
5. Don't check your cell phone/electronic device messages during class time.

Class participation and engagement 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. In order for classes to run smoothly it is required that all students are fully prepared for each and every class.

Professionalism marks can make a significant difference in achieving your goal for your final course grade. **Professionalism marks must be earned.**

**In the event of a missed class due to illness, the student must notify the instructor in advance of the scheduled class by email of the absence. The weight of the participation grade for that class will be moved to the final exam.**

#### 4.5 In-Class Simulations

Students will be required to submit working papers requested by the Instructor for auditing simulations performed **during class**. The simulations will require students to apply knowledge they have learned to mock scenarios. The working papers must be submitted to the Instructor electronically through the Assignment tab on the course OWL site, upon completion of the simulation **during class time**. **A response submitted late will result in a mark of zero and the instructor WILL NOT accept submissions via email.** There will be no make up for the simulations under any circumstance. **There are a total of six simulations and your best five simulations will count towards your final grade. In the event of approval from Academic Counselling, the weight of the missed simulation will be transferred to the final exam, where a student has completed less than five simulations.**

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.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS (2 of 3 audit plan assignment tasks, 1 of 3 MyLab assignments, mid-term exam and/or cumulative final exam, professionalism, 2 of 6 in-class assignments)** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed. **Students MUST PASS the final exam in order to pass the course.** **Students who do not meet the above requirements will receive a grade of 47.**

The DAN Department has a grade policy which states that for courses in the 3000 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

## 5. Lecture and Examination Schedule

**ALL ASSIGNED QUESTIONS AND ARTICLES MAY NOT BE DISCUSSED IN CLASS.  
HOWEVER, YOU ARE RESPONSIBLE FOR ALL ASSIGNED MATERIALS**

## 6. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: [http://www.uwo.ca/univsec/academic\\_policies/index.html](http://www.uwo.ca/univsec/academic_policies/index.html).

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

### 6.1 Respect

Please act respectfully towards the classroom, the instructor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the instructor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

### 6.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the instructor.

### 6.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may not record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without the written consent of your instructor.

## 7. Exam Policies

- Have student identification ready.
- Nothing is to be on/at one's desk during an exam, except your computer and any approved materials.
- No other browsers or programs may be open while an exam is in progress.
- Students may be required to use ProctorTrack or other proctoring software.
- To ensure fairness to all students, questions will not be answered during exams.
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

## 8. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your Instructor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only "Please see Email Policies on the course outline".

### 8.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact their Instructor. The Instructor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

### 8.2 Subject Line Must Include Course and Section Number

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Instructor teaches different courses and sections and cannot properly respond to questions if they do not know which course or section you are enrolled in.

### 8.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

### 8.4 Unacceptable Emails

- questions that may be answered on OWL or on this course outline
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

## 9. Attendance

It is expected that students will attend all classes. The instructor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

### 9.1 Short Absences.

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing a test or exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

### 9.2 Extended Absences.

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The Academic Counsellors can help you to consider the alternatives. At your request, they can also keep your instructors informed about your difficulties.

## 10. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or



assignments available for extra credit or to “make up” for a course component that was missed or performed poorly.

**You, the student, are responsible for the grades earned.**

## **11. Posting of Grades**

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and final course grades are not posted on OWL and are available once they have been posted by the Registrar under “Academic Summary” at the Student Centre website.

## **12. University Policy Regarding Illness, Absence and Accommodation**

### **12.1 Illness**

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration.pdf)

Students can download the Student Medical Certificate (SMC) here:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf)

### **12.2 Accessible Education**

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/Academic\\_Accommodation\\_disabilities.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf)

Students needing access to Accessible Education should register here:

[http://academicsupport.uwo.ca/accessible\\_education/index.html](http://academicsupport.uwo.ca/accessible_education/index.html)

### **12.3 Religious Accommodation**

Students should consult the University's list of recognized religious holidays, and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance. Additional information is given in the Western Multicultural Calendar.

### **12.4 Make Up Examinations**

A student must write a make-up exam if any scheduled exam is missed for reasons for which adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counseling office).

The date and time of the make-up examination will be determined by the department and the University Special Examination dates as outlined in the Academic Handbook:  
[https://www.uwo.ca/univsec/pdf/academic\\_policies/exam/definitions.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf).

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

If a student is unable to meet the scheduled make-up, then the student is responsible for obtaining new accommodations from Academic Counselling, and will write the exam the next time the course is offered.

### **13. University Policy on Cheating and Academic Misconduct**

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\\_undergrad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar.

Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

A copy of guidelines about how to avoid cheating can be obtained from the Office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, [ombuds@uwo.ca](mailto:ombuds@uwo.ca).

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating.

Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

## 14. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).
2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they may then appeal to the Dean of the Faculty in which the course of program was taken.
4. Only after receiving a final decision from the Dean may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Office of the Ombudsperson.

## 15. Support Services

### 15.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation at <http://www.registrar.uwo.ca>

Student Support Services (*including the services provided by the USC listed here*) can be reached at: <http://westernusc.ca/services/>

Academic Support & Engagement can be reached at: <http://academicsupport.uwo.ca>

Students who are in emotional/mental distress should refer to Health and Wellness: <https://www.uwo.ca/health/> for a complete list of options about how to obtain help.

### 15.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.