School of Administrative Studies

Faculty of Liberal Arts and Professional Studies

YORK UNIVERSITY

**Summer 2019 Course Outline**

**AP/ADMS 4551.03 Sections A and B**

**Auditing and Other Assurance Services**

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| --- | --- | --- | --- | --- |
| Section | Day and Time | Location | Course Director | E-Mail |
| A | Thurs 4-7pm | ACW104 | Peter Rumyee | [rumyee@yorku.ca](mailto:rumyee@yorku.ca) |
| B | Thurs 7-10pm | ACW104 | Michael Yarmolinsky | [mikeyarmo@hotmail.com](mailto:mikeyarmo@hotmail.com) |

**REQUIRED COURSE TEXT / READINGS:**

1. Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan and Joanne C. Jones, (2018), Auditing: The Art and Science of Assurance Engagements, Canadian Fourteenth Edition, Pearson.

2. CPA Canada Accounting and Assurance Handbooks [Part I and Part II] - Available on-line through York Library e-resources. Students must have a Passport York account to access the Handbook remotely.

Any additional required reading materials will be posted on the course web site.

**Warning:** Photocopying more than 10% of a textbook is illegal, and may involve penalties. Do not duplicate textbooks or obtain these photocopies. Students are reminded of York University's policy regarding academic dishonesty as outlined in the York student calendars.

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **WEIGHTING OF COURSE:**   |  |  |  | | --- | --- | --- | | **Course Work** | **Due Date** | **Weight** | | Class Activities (See below for details) | All classes | **18%** | |  |  |  | | Midterm Exam (covers Sessions 1 - 5) | Thursday, June 20 | **20%** | | Audit Task Assignment  Group Assignment | July 11  June 6 | **11%**  **11%** | | Final Exam (covers Sessions 1 – 12) | TBA - during regular final exam period July 31- August 9 | **40%** | | **Total** |  | **100%** | |
| |  |  | | --- | --- | | Break-down of Class Activities: | | | Mark Allocation | Description | | 6 | In-Class quizzes - Sessions – 3, 5, 9, 11 (Best 3 out of 4) \* | | 6 | In-Class Presentation \*\* | | 4 | Individual participation | | 2 | Attendance | | 18 | TOTAL % OF FINAL GRADE |  \* Details of in-class quizzes is posted on Moodle website. \*\* Details of the in-class presentation will be posted on Course Moodle website |

#### Class Individual Participation and Attendance

This course is designed to encourage active participation. In each session we will be taking up questions from the text as well as an in class exercise in some sessions (to be posted to the course website). Participation marks of 4% will be assigned for participation in the take up of the questions from the text and the in class exercises. Attendance will be taken each week and is worth 2% in total. More details on how participation will be assessed will be posted to course website.

#### Details about Audit Task and Group Assignments will be posted to Course Website

**NOTE**: Students must submit their assignments to turnitin.com using Moodle- instructions will be given at the first session.

**FOR THE DETAILED SCHEDULE FOR EACH SESSION – PLEASE REFER TO THE DETAILED COURSE OUTLINE POSTED TO THE COURSE MOODLE SITE.**

###### Reallocation of Marks if a Midterm Examination is missed for a Valid Reason

If a midterm examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the midterm mark allocation of 20% will be added to the final examination percentage.   
  
The documentation required to support this reallocation are as follows:  
1. For illness, a completed medical form (physician's statement) provided by the Registrar’s Office, <http://www.yorku.ca/laps/council/students/documents/APS.pdf> OR for another valid reason, the documentation requested by the Course Director, AND  
2. A signed statement stating that you are aware that your final examination will be worth 60%. This signed statement is to be attached to the documentation provided in (1) above.

**NOTE: Physician statements need to be from the same day as the midterm or the day immediately after**. **Physician statements older than one day after the date of the midterm exam will not be accepted.**

**Other Relevant Rules and Regulations**

Refer to pages 13 -15 of this course outline for relevant regulations regarding exam deferrals, academic honesty, graded feedback, in-class exams, and student accommodation policies

**EXPANDED COURSE DESCRIPTION:**

This course provides an introduction to auditing and other assurance services for students who have not had significant exposure to auditing concepts or significant auditing experience.

The primary emphasis of the course is on the auditor’s decision-making process and the nature and amount of audit evidence needed to render an opinion on the fairness of an organization’s financial statements. Topics include professional standards, rules of conduct, ethical considerations, legal liability, audit and review objectives, the audit risk model, audit evidence, development and execution of compliance and substantive audit strategies, sampling methods and audit reports.

**PREREQUISITES/CO-REQUISITES:**

Prerequisites: 1) For students in an Honours program, 78 credits including AP/ADMS 2511 3.00, AP/ADMS 3585 3.00, AP/ADMS 3595 3.00, AP/ECON 1000 3.00, or 2) for other students, these above-listed courses and an average grade of C+ or better in AP/ADMS 3585 3.00 and AP/ADMS 3595 3.00. AP/ADMS 4535 3.00 is not required, but strongly recommended. Course credit exclusions: None. PRIOR TO FALL 2009: Prerequisites: 1) For students in an Honours program, 78 credits including AK/ADMS 3585 3.00, AK/ECON 1000 3.00, or 2) for other students, these above-listed courses and an average grade of C+ or better in AK/ADMS 3585 3.00. Course credit exclusion: AK/ADMS 4551 3.00.

Students are personally responsible to ensure that they have the required prerequisites as stated in the course outline or in the course calendar.

**NOTE:** **Students who do not have the prerequisites will be contacted the first two weeks of the course and are at risk of being dropped from the course at any time during the course. The department will not be responsible for refunds resulting from students being dropped from a course due to a lack of the appropriate prerequisites.**

**ORGANIZATION OF THE COURSE**

**Changes to this course outline may occur closer to the date of commencement of classes.**

| ***Session*** | ***Description*** | **Assignments and Readings – May be Updated from Time to Time** |
| --- | --- | --- |
| ***Session 1***   |  |  | | --- | --- | | **Section** | **Date** | | A&B | May 2 | | ***Introduction, Audit and Assurance Services.***  ***The Public Accounting Profession and Audit Quality***  **Learning Objectives:**   1. Describe the components of an audit and explain why there is a demand for audits 2. Distinguish between accounting and auditing 3. Identify major types of audits and auditors 4. Describe assurance services provided by public accountants and distinguish the audit of financial statements from other services. 5. Summarize the objective of a financial statement audit 6. Describe the drivers of audit quality, and indicate the competing pressures auditors face that threaten audit quality 7. Summarize quality control standards and practices that help achieve audit quality. | *Required reading*  Chapter 1 – The Demand For Audit And Other Assurance Services  Chapter 2 - The Public Accounting Profession and Audit Quality  *Discussion/practice questions*  Textbook: 1-19, 1-20, 1-28, 2-24, 2-25, 2-26  *Recommended reading*  *CPA Handbook:* CSQC 1, CAS 200, 220 |
| ***Session 2***   |  |  | | --- | --- | | **Section** | **Date** | | A&B | May 9 | | ***Legal Liability, Professional Judgement and Ethics***  ***Management and Auditor’s Responsibilities***  **Learning Objectives:**   1. Distinguish between management’s responsibility for the financial statements and internal control from the auditor’s responsibility for verifying the financial statements 2. Explain the auditor’s responsibility for discovering material misstatements due to fraud or error 3. Demonstrate how the expectations gap creates litigation risk 4. Describe how auditors can reduce litigation risk 5. Explain the auditors ethical reasoning framework and apply it to resolve an ethical dilemma 6. Explain the impact of rationalizations and ethical blind spots on auditors’ ethical reasoning 7. Apply rules of professional conduct to case facts and identify violations 8. Describe the potential threats to independence. 9. Apply the threats and safeguards approach to identify and resolving independence threats. | *Required reading*  Chapter 3 - Professional Ethics and Legal Liability – Audit Responsibilities and Objectives  Chapter 4 - Audit Responsibilities and Objectives (Pages 84-98)  *Discussion/practice questions*  Textbook: 3-20, 3-23, 3-27 3-28, 3-31, 3-35, 4-23  Moodle Website (questions posted): Lance Popper and Rules of Professional Conduct cases  **Form Groups** |
| ***Session 3***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | May 16 | | ***The Cycle Approach to Auditing, Assertions, and Audit Evidence Decisions***  **Learning Objectives:**   1. Classify classes of transactions and account balances into financial statement cycles and identify the benefits of a cycle approach to segmenting the audit 2. Distinguish among transaction, balance-related and disclosure/presentation assertions 3. Describe and discuss the seven phases of the audit process 4. Understand the purpose and type of audit evidence used throughout the audit process. 5. Apply criteria to assess the reliability of evidence. 6. Choose reliable and appropriate evidence that matches the relevant assertions. 7. Understand the purpose of analytical procedures for the various phases of the audit process. 8. Explain the role of professional skepticism in identifying material misstatements 9. Explain judgment tendencies and their impact on the professional judgment process 10. Describe the purposes of audit documentation. 11. Apply professional skepticism to evidence and documentation decisions | *Required reading*  Chapter 4 –Audit Responsibilities and Objectives (pages 99 – 115)  Chapter 5 Audit Evidence  *Discussion/practice questions*  Textbook: 4-26, 4-27, 4-30, 5-25, 5-34, 5-36  Moodle Website questions:   * Comparing sources of evidence, * Basque Inc.   *Recommended reading*  *CPA Handbook:* CAS 200, 210, 240, 250, 300, 315, 520, 610, 620  **In-Class Quiz #1** |
| ***Session 4***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | May 23 | | ***Client Acceptance, Preliminary Planning and Materiality and Assessing Risk of Material Misstatement***  **Learning Objectives:**   1. Apply professional judgment to perform initial audit planning and make client acceptance decisions 2. Analyze the entity and environment in order to identity and assess risk of material misstatement 3. Perform preliminary analytical procedures and synthesize findings to develop a an appropriate risk response 4. Define the fraud triangle and its relevance to audit planning 5. Perform a preliminary fraud risk assessment and synthesize findings to develop an appropriate risk response 6. Apply the concept of materiality to planning the audit 7. Use professional judgment to determine overall (or planning), performance, and specific materiality 8. Understand the audit risk model, its components, and its relevance to audit planning. | *Required Reading*  Chapter 6 –Client Acceptance, Planning and Materiality (including Auditing in Action 6-1)  Chapter 7 – Assessing the Risk of Material Misstatement  *Discussion/practice questions*  Textbook: 6-30, 6-31, 6-40, 6-44, 7-25    Moodle Website:  RXbar – parts a, b, c, f  Superior Dynamics  *Recommended Reading*  *CPA Handbook:* CAS 315 , 320 , 450, 500 |
| ***Session 5***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | May 30 | | ***Internal Control and Assessing Control Risk***  **Learning Objectives:**.   1. Describe the four primary objectives of effective internal controls 2. Contrast management’s responsibilities for maintaining controls with the auditors’ responsibilities for evaluating and reporting on internal control 3. Explain the COSO internal control framework, including its five components and 17 principles of effective internal control 4. Assess overall control risk using the COSO framework 5. Assess control risk at the cycle level by linking key controls and control deficiencies to assertions. 6. Describe how the complexity of the IT environment impacts control risk assessment and testing 7. Understand and assess controls of outsourced systems. | *Required Reading*  Chapter 8 – Internal Control and COSO Framework  Chapter 9- Assessing Control Risk and Designing Tests of Controls  *Discussion/practice questions*  Textbook: 8-27, 8-30, 8-31, 8-32, 8-35, 9-23,9-24, 9-25 9-32  Moodle Website:  RxBar – parts d, e and g  (posted in Session 4)  *Recommended reading*  *CPA Handbook:* CAS 230, 265, 315, 330, 402, 500, 520, CSAE 3416, Section 5925  **In-Class Quiz #2** |
| ***Due Date***  ***June 6*** | ***All Sections***  ***Group Assignment*** |  |
| ***Session 6***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | June 6 | | Developing an Audit Strategy and Designing an Audit Program **Learning Objectives:**   1. Distinguish between a combined approach versus a substantive approach 2. Develop an overall audit strategy based upon assessed risks. 3. Explain the purpose of the five types of audit tests. 4. Develop an appropriate evidence mix based upon audit strategy. 5. Design an audit program. | *Required reading*  Chapter10 – Developing Risk Response: Audit Strategy and Audit Program  *Discussion/practice questions*  Textbook: 10-21, 10-22, 10-27, 10-28, 10-30, 10-32  *Recommended reading*  *CPA Handbook:* CAS 240, 265, 300, 330, 520 |
| **No Class June 13 for reading week (June 11-14)** | | |
| **Session 7** | **Midterm Exam, Thursday, June 20 (Covers Material from Sessions 1-5) During class time Location TBD** |  |
| ***Session 8***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | June 27 | | ***Sampling***   1. Explain the concept of representative sampling and the risks of sampling. 2. Distinguish between statistical versus nonstatistical sampling. 3. Develop an appropriate sampling strategy for tests of controls 4. Develop an appropriate sampling strategy for substantive tests of details. 5. Apply professional judgment to evaluate control tests and conclude on effectiveness of internal controls. 6. Apply professional judgment to evaluate substantive tests and conclude on account balances. | *Required reading*  Chapter 11 – Audit Sampling Concepts  *Discussion/practice questions*  Textbook: 11-29, 11-33, 11-35, 11-40  *Recommended reading*  CPA Handbook: CAS 265, 530  Moodle Website:  Packet  Cora Hardware |
| ***Session 9***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | July 4 | | ***Developing a Risk Response for the Revenue Cycle***  **Learning Objectives:**   1. Identify the accounts and the classes of transactions in the revenue cycle. 2. Assess inherent risk and fraud risk for the revenue cycle. 3. Understand key controls for the revenue cycle and design and perform tests of controls 4. Design and perform substantive analytical procedures for the accounts in the revenue cycle. 5. Design and perform substantive tests for revenue accounts and assertions. 6. Design and perform substantive tests of details for accounts receivable. 7. Obtain and evaluate accounts receivable confirmations. 8. Use professional judgment to develop a risk-based audit strategy for revenue | *Required reading*  Chapter 12 -- Audit of the Revenue Cycle  *Discussion/practice questions*  Textbook: 12-32, 12-36, 12-40, 12-41, 12-42, 12-46, 12-47  *Recommended reading*  *CPA Handbook:* CAS 240, 505, 540, 620, ASPE 3400, IFRS 15  **In-Class Quiz #3** |
| ***Due July 11*** | ***Audit Task Assignment (All Sections)*** | |
| *Session 10*   |  |  | | --- | --- | | **Section** | **Date** | | A& B | July 11 | | ***Developing a Risk Response for Acquisition and Payment and Inventory and Distribution Cycles***  **Learning Objectives:**   1. Identify the accounts and the classes of transactions in the acquisition and payment cycle. 2. Assess inherent risk and fraud risk for the acquisition and payment cycle. 3. Understand key controls and develop tests of controls for the acquisition and payment cycle. 4. Design substantive tests for accounts payable. 5. Identify the accounts and the classes of transactions in the inventory cycle. 6. Assess inherent risk and fraud risk for the inventory cycle. 7. Understand key controls for the inventory cycle and design and perform tests of controls. 8. Apply analytical procedures to the accounts in the inventory cycle. 9. Design and perform physical observation audit tests for the inventory cycle. 10. Design and perform pricing and compilation audit tests for the inventory cycle. 11. Use professional judgment to develop a risk-based audit strategy for inventory. | *Required reading*  Chapter 13 -- - Audit of the Acquisition and Payment Cycle  Chapter 14 –Audit of the Inventory and Distribution Cycle  *Discussion/practice questions*  Textbook: 13-26, 13-31, 13-32, 13-35, 14-18, 14-19, 14-20, 14-23  Moodle Website: Inventory Cases Posted to Course Website  *Recommended reading*  *CPA Handbook :* CAS 240, 501, 620, IAS 2, 16, 37, Section 3061 |
| ***Session 11***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | July 18 | | ***Completing the Audit***  **Learning Objectives:**   1. Review and assess contingent liabilities, commitments, and contingent assets. 2. Review and assess confirmations from the client’s law firms (legal letters). 3. Conduct a post-balance sheet review for subsequent events. 4. Design and perform final analytical procedures. 5. Apply materiality to evaluate audit findings 6. Evaluate appropriateness of the going concern assumption. 7. Explain the purpose of and describe management’s representation letter. 8. Perform engagement quality control review. 9. Analyze and summarize audit findings and explain to audit committee and management. | *Required reading*  Chapter 18 – Completing the Audit  *Discussion/practice questions*  Textbook: 18-20, 18-22, 18-26, 18-30, 18-32, 18-34  Moodle: Subsequent event activity, other questions  *Recommended reading*  *CPA Handbook:* CAS 220, 240, 250, 260, 450, 501, 520, 550, 560, 570, 580, 720, CSQC 1, Section 1540, 3290, IAS 7, 37  **In-Class Quiz # 4** |
| ***Session 12***   |  |  | | --- | --- | | **Section** | **Date** | | A& B | July 25 | | ***Audit Reporting Decisions /Reviews and Compilations***  Learning Objectives:   1. Explain the auditor’s reporting responsibilities. 2. Specify the conditions required to issue the standard unqualified audit report. 3. Explain the auditor’s reporting responsibilities in relation to going concern. 4. Identify key audit matters that are required to be disclosed in an audit report. 5. Understand the relevance of the audit report date and when dual dating is appropriate. 6. Assess the circumstances of the audit and determine if is necessary to make one of the following modifications to the audit report:  * Provide additional information. * Issue a qualified audit opinion (and explain the required modifications). * Issue an adverse opinion (and explain the required modifications). * A disclaimer of opinion.  1. Understand the requirements for review engagements and how if differs from an audit 2. Understand the requirements for compilations engagements and discuss relevant standards | Chapter 19 – Audit Reports on Financial Statements  Chapter 20 - Other Assurance and Non Assurance Services Pages 631-642  *Discussion/practice questions*  Textbook: 19-26, 19-27, 19-32, 19-33, 20-24  Moodle:  Exam Review Questions  *Recommended reading*  *CPA Handbook:* CSOA 5000, CSAE 3000, 3001, CSRE 2400, OSC 9200, CAS 560, 570, 600, 620, 700, 701, 705, 706, 710, 720, ISA 570 (revised), 700 (revised), 701, |
| ***Session 13*** | **Final Examination**  **TBA**  During regularly scheduled final examination period,  **July 31 – August 9** | |

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| |  | | --- | | **RELEVANT UNIVERSITY REGULATIONS**    **Deferred Exams:** Deferred standing may be granted to students who are unable to write their final examination at the scheduled time or to submit their outstanding course work on the last day of classes. Details can be found at <http://myacademicrecord.students.yorku.ca/deferred-standing>  Any request for deferred standing on medical grounds must include an Attending Physician's Statement form; a “Doctor’s Note” will not be accepted.  DSA Form: [http://www.registrar.yorkuca/pdf/deferred\_standing\_agreement.pdf](http://www.registrar.yorku.ca/pdf/deferred_standing_agreement.pdf)  Attending Physician's Statement form: <http://registrar.yorku.ca/pdf/attending-physicians-statement.pdf>   In order to apply for deferred standing, students must register at  <http://apps.eso.yorku.ca/apps/adms/deferredexams.nsf>  Followed by handing in a completed DSA form and supporting documentation directly to the main office of the School of Administrative Studies (282 Atkinson) and add your ticket number to the DSA form.  The DSA and supporting documentation must be submitted no later than five (5) business days from the date of the exam.  These requests will be considered on their merit and decisions will be made available by logging into the above mentioned link. No individualized communication will be sent by the School to the students (no letter or e-mails).   Students with approved DSA will be able to write their deferred examination during the School's deferred examination period. No further extensions of deferred exams shall be granted. The format and covered content of the deferred examination may be different from that of the originally scheduled examination. The deferred exam may be closed book, cumulative and comprehensive and may include all subjects/topics of the textbook whether they have been covered in class or not.  Any request for deferred standing on medical grounds must include an Attending Physician's Statement form; a “Doctor’s Note” will not be accepted.  **Academic Honesty**: The Faculty of Liberal Arts and Professional Studies considers breaches of the Senate Policy on Academic Honesty to be serious matters. The Senate Policy on Academic Honesty is an affirmation and clarification for members of the University of the general obligation to maintain the highest standards of academic honesty. As a clear sense of academic honesty and responsibility is fundamental to good scholarship, the policy recognizes the general responsibility of all faculty members to foster acceptable standards of academic conduct and of the student to be mindful of and abide by such standards. Suspected breaches of academic honesty will be investigated and charges shall be laid if reasonable and probable grounds exist.  Students should review the York Academic Honesty policy for themselves at:  [http://www.yorkuca/secretariat/policies/document.php?document=69](http://www.yorku.ca/secretariat/policies/document.php?document=69)  Students might also wish to review the interactive on-line Tutorial for students on academic integrity, at:  <https://spark.library.yorku.ca/academic-integrity-what-is-academic-integrity/>  **Grading Scheme and Feedback Policy:** The grading scheme (i.e. kinds and weights of assignments, essays, exams, etc.) shall be announced, and be available in writing, within the first two weeks of class, and, under normal circumstances, graded feedback worth at least 15% of the final grade for Fall, Winter or Summer Term, and 30% for ‘full year’ courses offered in the Fall/Winter Term be received by students in all courses prior to the final withdrawal date from a course without receiving a grade, with the following exceptions:  **NOTE**  Last date to add a course without permission of instructor: May 12, 2019   Last date to add a course with permission of instructor: May 27, 2019   Last date to drop a course without receiving a grade: June 28, 2019  If you withdraw between June 29, 2019 and the end of classes (July 29, 2019), the course remains on your transcript without a grade and is notated as “W”.  *Note: Under unusual and/or unforeseeable circumstances which disrupt the academic norm, instructors are expected to provide grading schemes and academic feedback in the spirit of these regulations, as soon as possible.* For more information on the Grading Scheme and Feedback Policy, please visit: <http://www.yorku.ca/univsec/policies/document.php?document=86>  **In-Class Tests and Exams - the 20% Rule**: For all Undergraduate courses, except those which regularly meet on Friday evening or on a weekend, tests or exams worth more than 20% will not be held in the two weeks prior to the beginning of the official examination period. For further information on the 20% Rule, please visit: <http://secretariat-policies.info.yorku.ca/policies/limits-on-the-worth-of-examinations-in-the-final-classes-of-a-term-policy/>  **Reappraisals**: Students may, with sufficient academic grounds, request that a final grade in a course be reappraised (which may mean the review of specific pieces of tangible work). Non-academic grounds are not relevant for grade reappraisals; in such cases, students are advised to petition to their home Faculty. Students are normally expected to first contact the course director to discuss the grade received and to request that their tangible work be reviewed. Tangible work may include written, graphic, digitized, modeled, video recording or audio recording formats, but not oral work.  Students need to be aware that a request for a grade reappraisal may result in the original grade being raised, lowered or confirmed. For reappraisal procedures and information, please visit the Office of the Registrar site at: <http://myacademicrecord.students.yorku.ca/grade-reappraisal-policy>  **Accommodation Procedures:** LA&PS students who have experienced a misfortune or who are too ill to attend the final examination in an ADMS course should not attempt to do so; they must pursue deferred standing. Other students should contact their home Faculty for information. For further information, please visit: <http://ds.info.yorku.ca/academic-support-accomodations/>  **Religious Accommodation**: York University is committed to respecting the religious beliefs and practices of all members of the community, and making accommodations for observances of special significance to adherents. For more information on religious accommodation, please visit: <https://w2prod.sis.yorku.ca/Apps/WebObjects/cdm.woa/wa/regobs>  **Academic Accommodation for Students with Disabilities (Senate Policy)**  The nature and extent of accommodations shall be consistent with and supportive of the integrity of the curriculum and of the academic standards of programs or courses. Provided that students have given sufficient notice about their accommodation needs, instructors shall take reasonable steps to accommodate these needs in a manner consistent with the guidelines established hereunder. For more information, please visit the Counselling and Disability Services website at <http://www.yorku.ca/dshub/>  York’s disabilities offices and the Registrar’s Office work in partnership to support alternate exam and test accommodation services for students with disabilities at the Keele campus. For more information on alternate exams and tests please visit <http://www.yorku.ca/altexams/>  Please alert the Course Director as soon as possible should you require special accommodations.  **Effective date: May, 2019** | |