

**This section of the course is offered at the IBM Markham location.
Other sections are offered on the Keele Campus.**

**AP/ADMS 4551 3.00 Section Z
Auditing and Other Assurance Services**

**Course Outline Winter 2020
(preliminary)**

(Note: Subject to change at the course director's discretion. Finalized course outline is available for students to review on the password-protected course website)

Please note that this course is offered at the IBM Markham location at 3600 Steeles Avenue East in Markham, Ontario. To enter the building and study on this location, an IBM security badge must be presented. Your name, student number and YU Card picture will be provided to IBM once you have enrolled in the course to facilitate the issuing of the security badge. You will be contacted by email just prior to the start of classes with additional details to obtain your security badge. By enrolling in this course section, you acknowledge acceptance of these requirements.

For more details on York University presence at IBM Markham location please check the following weblink: <https://laps.yorku.ca/ibm-markham/>

I. Brief Calendar Description

This course examines audit concepts and techniques. Coverage will include audit theory, the timing, nature and extent of audit testing, audit procedures and the application and interpretation of statistics in an audit context.

II. Pre-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.

III. Course Instructor / Contact

Larry Yarmolinsky – yarmo@rogers.com

IV. Time and Location of lectures

Friday at 9 AM – 12 PM

This course is offered at the IBM Markham location at 3600 Steeles Avenue East in Markham Ontario.

V. 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.

VI. Weighting of Course Evaluations:

To be announced.

VII. Expanded course Description and Course Learning Objectives:

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.

VIII. Organization of the Course:

To be announced.

IX. ADDITIONAL INFORMATION / NOTES:

For Relevant University, Faculty and School regulations please check:
<http://sas.laps.yorku.ca/students/>