

**School of Administrative Studies
Faculty of Liberal Arts and Professional Studies
YORK UNIVERSITY**

**Winter 2022 Course Outline
AP/ADMS 4553
Auditing: Advanced Topics**

COURSE DIRECTORS/CONTACT

<u>Section</u>	<u>Delivery & Location</u>	<u>Instructor</u>	<u>Contact</u>
M: Monday 7:00pm – 10:00pm	In person, on-campus Room: ACW 008	Romi-Lee Sevel	rsevel@yorku.ca
O: Tuesday 11:30am – 2:30pm	Remote & Synchronous Delivery – see details below	Joanne Jones	jcjones@yorku.ca
Instructor office hours	Office hours are by appointment only. Please email your instructor should you need a face-to-face appointment via zoom.		

EXPANDED COURSE DESCRIPTION:

The course is designed to enhance students' analytical and critical thinking skills. The course will use a variety of cases and simulations to help students understand and apply the various audit concepts. Assignments and classes are structured so that students can develop their oral and written communication skills as well as their research skills.

The course builds upon concepts learned in introductory auditing and, through the use of interactive cases and simulations, examines the concepts in more depth. Coverage will include: audit risk, internal control concepts, corporate governance, standards for assurance engagements and various engagements that a public accountant may perform.

Specific Course Objectives

- To develop an advanced knowledge of the assurance concepts and practices relevant to selected special topics.
- To enhance critical thinking in the context of auditor's professional judgment, scepticism, and analytical skills to support decision making.
- To develop ethical judgment and act within the requirements of the auditor's role.
- To develop oral and written communication skills.
- To develop research skills.
- To develop team-building skills.

PREREQUISITES/CO-REQUISITES:

For students in an Honours program, 78 credits including AP/ADMS 3595 3.00, AP/ADMS 4551 3.00, or 2) or 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. Course credit exclusions: None.

Students are personally responsible to ensure that they have the required prerequisites as stated in the course outline or in the course calendar. Students who do not have the prerequisites 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.

REQUIRED COURSE MATERIALS

1. CPA Canada Handbook - Available on-line through York Library e-resources. Students must have a Passport York account to access the Handbook. Details for access are on Library Resources section of the course e-class site.
2. Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan and Joanne C. Jones, (2021), Auditing: The Art and Science of Assurance Engagements, Canadian Fifteenth Edition, 5 Pearson. (*You should have this book from ADMS 4551*).
3. Beasley et al (Custom Textbook for ADMS 4553) – student purchase link: <https://console.pearson.com/enrollment/zrlqzq>
4. Additional required reading material – posted to course web site.

NOTE: Students must have read and have accessible the cases assigned to each session in order to facilitate group discussions during class.

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.

Weighting of the course graded assessments:

Course work	Description	Due date	Weight
Peer assessment & resubmit	See below	Jan 30, Feb 3, Feb 6 at 11:59pm	7.5%
Mock midterm	See below	Feb 7 at 7pm	7.5%
Midterm	Sessions 1-5 content	Feb 18 at 7pm	25%
Pair assignment	See below	March 15 at 11:59pm	15%
Final exam	Cumulative: Covering Sessions 1 – 12	TBA	35%
Class individual & group participation/preparation & attendance	See below	Various throughout course	10%
Total			100%

OVERVIEW OF GRADED ASSESSMENTS:

Peer assessment & resubmit

Students will prepare a case and then be provided with another student's case response (anonymously). Using the suggested solution and other resources, students will provide feedback on their peer's case response. After students receive their peer feedback, they will revise and resubmit based on the feedback provided. This activity will help develop students' ability to provide solid peer feedback and will demonstrate the value in debriefing cases. Submit case response by **Jan 30 at 11:59pm**, provide feedback by **Feb 3 at 11:59pm**, re-submit by **Feb 6 at 11:59pm**.

Mock midterm

One mock midterm exam will be held. A case will be written under timed conditions and feedback will be provided. The mock exam will help students prepare for the midterm.

Midterm and final exam

The midterm and final exam will each consist of one or more cases similar in style and difficulty to those covered in class. Students may use the CPA Canada Handbook during exams –exams are open book held remotely.

Pair Assignment

Students will collaborate virtually in pairs on the pair assignment. More details will be provided on e-class.

Class Preparation, Group and Individual Participation

This course is designed to encourage active participation. In each session we will discuss specific auditing cases. Students are expected to prepare for each session, attend classes regularly, and actively participate in class discussions.

Participation marks will consist of **2% for attendance**, **6% for Individual participation** (in-class and pre-class) and **2% for in-class group presentations**. Every student is expected to contribute by actively engaging in both group and class discussions.

Students are expected to have read each assigned case and to be prepared to discuss the key concepts and issues raised by those cases. While in class, the groups are expected to prepare a group response to assigned question(s). To demonstrate that the student has prepared in advance, before class students will be expected to submit an individual response to specific questions related to each case that will be covered in the week. The individual response is due online on e-class before each class. Each group will be asked to lead at least one class discussion of a case questions and will be evaluated on the basis of the quality of their presentation.

Additional details will be posted on e-class.

NOTE: Students must submit their coursework to turnitin using e-class – details will be given at the first session

Winter 2022 Remote course delivery details – this pertains **Section O** only.

Live class timing, logistics and recordings

- All classes and exams will be held remotely – there will be no in-person interactions, activities or activities on YorkU campus.
- Live class sessions will be held **Tuesdays at 11:30am** via Zoom – links for accessing the live sessions will be posted on e-class.
- Zoom sessions will **NOT** be recorded; students should plan to attend the sessions live in order to gain from this interactive course and to obtain attendance/participation marks.
- Students will be asked to use their **camera** during the zoom session and/or **microphone**. Please ensure you have technological capacity for both.
- You need quiet space for live sessions without background noise which interrupts the session for you or others.
- *Recordings:*
 - Students are **prohibited** from recording Zoom classes without expressed permission of the instructor.
 - Should the instructor post class recordings on e-class students must abide the following:
 - 1) the recordings should be used for educational purposes only and as a means for enhancing accessibility; 2) students do not have permission to duplicate, copy and/or distribute the recordings outside of the class (these acts can violate not only copyright laws but also FIPPA); and 3) all recordings will be destroyed after the end of classes.

Live class format

- Zoom sessions will not be “lecture style”, rather they will be highly interactive.
- Students will be pre-assigned to groups they will work with for the duration of the course. If a student has to miss a live session they **MUST inform the instructor ahead of time**. The success of the live sessions rests on students showing up, participating and interacting.
- *Zoom username:* please use your legal name matching YorkU e-class name. If you go by a different/nickname please use that and put your legal name in brackets.
- Lecture content that the instructor wants to communicate to students to supplement live sessions will be posted as video clips on e-class.
- Students are expected to follow the course schedule provided and complete all readings prior to classes.

Technological requirements for remote classroom

- *Equipment requirements:*
 - Laptop/desktop computer
 - Webcam and microphone
- Reliable *internet* connection – Zoom recommends 800kbps/1.0Mbps (up/down) bandwidth for group calls
- You can test your internet speed by typing into Google “What is my internet speed?”
- Minimum computer requirements for Zoom: 2 GHz dual core processor and 4Gb of RAM. See full details here: <https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>
- Zoom help/support can be found here: <https://support.zoom.us/hc/en-us>
- *Printer or second device:* some cases are lengthy which can be challenging to read and prepare a case response using a digital copy of the case. If possible, you should print out cases or access them using a second device (e.g. tablet) or second screen so you can write the response/access zoom on your main laptop/computer while accessing the case separately. A second device/screen will be allowed for all classes including exams.

Students shall note the following:

- Zoom is hosted on servers in the U.S. This includes recordings done through Zoom.
- If you have privacy concerns about your data, provide only your first name when you join a session.
- The system is configured in a way that all participants are automatically notified when a session is being recorded. In other words, a session cannot be recorded without you knowing about it.

Additional resources for remote learning:

[Student Guide to e-class](#) [Student Guide to eLearning at York University](#)
[Zoom@YorkU Best Practices](#) [Zoom@YorkU User Reference Guide](#)
[Computing for Students Website](#)

Preparation for class and in-class work – section M and O

- Students will sometimes be required to prepare work *before* the live sessions and other times will prepare work *during* the live session and sometimes both (class work may be done individually with a pair or group depending on the instructions, and submitted during the session.)
- When work is due before the live session it will be due at **11:59pm** the night before class (**Section M - Sunday night; Section O – Monday night**) via e-class.
- See *course outline addendum* posted on e-class for additional details on pre-class submission requirements.
- *Participation* will be monitored during live sessions and graded according to participating in the following class activities: verbal discussion and presentations, participation in Zoom polls, participation in discussions via chat function, individual/group submissions to e-class.

Midterm and final and mock exam – section M and O

- You will need a quiet space and internet connection.
- Exams will be written using Word & Excel. *Handwritten exams are not allowed.*
- Exams will be held **remotely** at specified days/times – see the course schedule.
- Exams will be open book and timed.
- There is no makeup or alternate sitting of the midterm – see policies below for missed exams.
- Collaboration during exams is not permissible – all exams must be completed independently and by the student enrolled in the course.
- All exams will be submitted to Turnitin to check for plagiarism.
- Additional information on logistics of exams will be provided on e-class.

Reallocation of Marks if Mock Exam or Midterm Examination is missed for a Valid Reason

If a mock examination is missed due to a valid reason such as illness or other reason approved by the Course Director, the mock exam mark allocation of 7.5% will be added to the midterm examination percentage.

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 25% 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 55%. This signed statement is to be attached to the documentation provided in (1) above.

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.

NOTE

Since the course requires group work and the first assignment is due early in the course, the last date to add the course without the permission of the instructor is **January 23, 2022.**

Last date to add a course with permission of instructor: **February 7, 2022.**

Last date to drop a course without receiving a grade: **March 18, 2022.**
If you withdraw between **March 19** and the end of classes (**April 10**), the course remains on your transcript without a grade and is notated as "W."

Other Relevant Rules and Regulations

Refer to pages 9-11 of this course outline for relevant regulations regarding exam deferrals, academic honesty, graded feedback, in-class exams, and student accommodation policies.

TENTATIVE COURSE SCHEDULE – Refer to the Course Outline posted to the e-class site for details of each session.

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.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.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/>

Turnitin

To promote academic integrity in this course, students will be normally required to submit their written assignments to Turnitin (via the course e-class site) for a review textual similarity and the detection of possible plagiarism. In so doing, students will allow their material to be included as source documents in the Turnitin.com reference database, where they will be used only for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin service are described on the Turnitin.com website.

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: 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-accommodations/>

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.

