

Summer 2026 Course Outline AP/ADMS 4553 Auditing: Advanced Topics

Instructor	Class Format, Time & Location
Professor Romi-Lee Sevel, MFAc., CPA, CA rsevel@yorku.ca I encourage you to contact me anytime during the term! Whether for individual or small group discussions, on campus or via Zoom, let's chat!	BLENDED <input checked="" type="checkbox"/> On-campus classes & assessments: Tuesday 11:30am – 2:30pm in Ross S117D <input checked="" type="checkbox"/> ZOOM link for virtual classes: click here

Official YorkU Calendar 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.

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.

Please ensure you have the required prerequisites otherwise you are at risk of being dropped from the course at any time without refund.

Over the next 12 weeks, you'll step into the role of an assurance professional.

Your mission is to evaluate evidence, assess risk, exercise professional judgment, make decisions, and communicate effectively while navigating realistic scenarios. Success requires curiosity, skepticism, collaboration, and a willingness to tackle ambiguity.

I hope you have fun and develop practical skills for your future success in the CPA Profession!

Land Acknowledgement

First Nations peoples have lived on this part of Turtle Island for millennia, stewarding the land, the water and all that contributes to life in this region. Today, the culture and presence of First Nations, Inuit and Métis peoples enrich the lands and people of this territory. More than two centuries ago, the Mississauga people welcomed settlers to this territory, providing sustenance and engaging in trade and commerce. Between 1781 and 1820, eight treaties were signed between the Crown and the Mississaugas of the Credit First Nation, who opened their territory to settlement. Today, York University's Keele Campus is located on Toronto Purchase Treaty, No. 13 lands and is situated on the traditional territory of the Huron-Wendat and Haudenosaunee. Treaty history is foundational, and it is our collective responsibility to honour the land, as we honour and respect those who have gone before us, those who are here and those who have yet to come. We are grateful for the opportunity to be learning, working and thriving on this land, and we commit to learn the truth and be active in the process of reconciliation.

A Glimpse into Week 1 of ADMS 4553

It's 9:00 a.m. and you've just received an email from your manager about the Neon Bites audit engagement. Potential independence threats have surfaced and need immediate attention. The company's rapid growth raises questions that require investigation. Meanwhile, you're scrambling to finalize an automated tool that you're presenting at tomorrow's staff training session. The clock is ticking and your team has 45 minutes to collaborate and determine the best path forward.

Welcome to one of our assurance simulations!

Course Simulations – listed in order of sequence in the course

	Simulations - Descriptions of each here	Dates	Weight
1	Teamwork [Preparation, Attendance & Contributions]	Throughout the course	10%
2	Mini Professional Training & Development Simulation [Completed by individual auditors]	Tues May 26 @ 8am	1%
3	Performance Appraisal Simulation [Completed by individual auditors]	(1) Wed June 10 @ 11:59pm (1.5%) (2) Mon June 15 @ 11:59pm (1.5%) (3) Mon June 22 @ 11:59pm (1%)	4%
4	Supervised Simulation [Completed by audit teams]	During week 7 class	10%
5	Independent Simulation [Completed by individual auditors]	During week 9 class	20%
6	Special Reports Simulation [Completed by audit teams]	During week 11 class	10%
7	Professional Training & Development Simulation [Completed by audit teams]	Friday July 31 @ 11:59pm	10%
8	Comprehensive Assurance Simulation [Completed by individual auditors]	During official exam period in DB computer labs	35%
9	Possible bonus mark activity	TBD	TBD

Read more about ADMS 4553 simulations [here](#)

Course Materials

- **Laptop** – I encourage you to bring and use a laptop during class (no tablets please). If unable to bring a laptop to class, please consider discussing with Prof. Romi-Lee as soon as possible to make alternative arrangements. A computer with stable internet & a working microphone and camera is needed for Zoom classes – see further information [here](#) (no purchase required)
- **Cases and technical notes** – posted on e-class (no purchase required)
- **CPA Canada Handbook** – electronic edition available free through York Library e-resources with YorkU login credentials (no purchase required)
- **Videos** – posted on e-class (no purchase required)
- **Textbook:** Alvin A. Arens, Randal J. Elder, Mark S. Beasley, Chris E. Hogan and Joanne C. Jones, (2024), Auditing: The Art and Science of Assurance Engagements, Canadian **Sixteenth Edition**, Pearson. (no purchase required; [See below for more info](#))

- You likely have the textbook from ADMS 4551; most readings are 'optional' as they were covered in ADMS 4551, but some are 'required.'
- If you have access to a different edition (e.g., 14th or 15th edition) you don't need to purchase the sixteenth edition, however, chapter numbers/names/order & page numbers may be different to those referred to in ADMS 4553 → contact Prof. Romi-Lee to help with reconciliation. Note that, older editions may be missing select chapters/readings which can be provided by Prof. Romi-Lee.
- If you previously purchased an e-version of the 16th, 15th or 14th edition and no longer have access, please don't re-purchase → contact Prof. Romi-Lee for assistance re-gaining access to your expired e-book.
- If you never purchased the textbook, you may access it via YorkU library (no purchased required)

Learning Experience and Class Engagement

- ✓ I encourage you to **attend and actively participate** in each class as many of the most valuable learning opportunities in ADMS 4553 occur through participation, collaboration, questioning, and real-time problem solving.
- ✓ These activities cannot be replicated by relying on slides, solutions, or class recordings after missing a class. **All classes are equally important** whether held on campus, via Zoom or via independent learning so please plan to attend them all!
- ✓ Please have a **working camera and microphone** for Zoom classes to facilitate high-quality learning.
- ✓ We don't video or audio record on-campus interactions or Zoom classes. That way everyone can participate without concern for privacy.
- ✓ I want you to get the most out of every component of ADMS 4553, building new knowledge & developing skills. Using **GenAI tools** within this context impedes your learning so cannot be used or relied on for any course components. That said, we will address **emerging & transformative technology in assurance**, including GenAI, because **technology is a huge part of the future of the Profession**. In fact, check out the optional resources below for developing skills as a future-ready CPA!

Skills You'll Develop & Knowledge You'll Build in ADMS 4553

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

Optional Resources for Developing Skills in Auditing, Data Analytics, & Emerging Technologies to Enhance your Resume & Prepare for a future Role in the CPA Profession

Coursera (Choose the "Audit only" option to gain free access)

- [Auditing I: Conceptual Foundations of Auditing](#)
- [Auditing II: The Practice of Auditing](#)
- [Information Systems Auditing, Controls and Assurance](#)
- [Introduction To Data Analytics for Accounting Professionals](#)
- [Artificial Intelligence \(AI\) For Everyone](#)

Edx

- [Analyzing and Visualizing Data with Power BI](#)
- [IBM: Introduction to Cloud Computing](#)
- [Business Writing Techniques](#)

Detailed Descriptions of Simulations

Teamwork [Preparation, Attendance & Contributions]

This course component is designed to develop communication, collaboration, & interpersonal skills demanded of accounting professionals.

ADMS 4553 is very interactive, with less time spent on traditional lecture compared to other courses

- Active participation enables dynamic class discussions and activities, so I count on you to enthusiastically participate
- Thorough preparation is necessary to support high-quality in-class learning experiences & some weeks require pre-class submissions. Weekly e-class checklists indicate what to prepare (**point-form is acceptable**) and submit by **11:59pm the night before class**.
- Sometimes in-class work completed individually, as a pair, or in a small group will be submitted
- Please only submit work you have personally completed that does not contain, in part or whole, GenAI outputs

Prof. Romi-Lee will holistically assess your grade, considering the proportional categorizations below

- 1% is for class attendance throughout the course, including arriving to class punctually
- 3% is for in-class & pre-class submissions (assessed for reasonableness, effort & completion; not formally marked)
- 2% is for in-class group work engagement and quality
- 4% is for all other contributions, including but not limited to, sharing ideas and asking questions

Mini Professional Training & Development Simulation [Completed by individual auditors]

This simulation provides a sneak peek into the continuous, often independent, ongoing learning expected of accounting professionals throughout their careers to remain current with evolving standards (such as IFRS, CAS, etc.), changing regulatory requirements, emerging technologies, and the profession's increasingly complex ethical & professional expectations.

In this simulation, you'll engage in self-directed learning by completing activities at your own pace. You'll submit evidence of completion, simulating the profession's expectation that CPAs maintain records of professional development activities

Performance Appraisal Simulation [Completed by individual auditors]

This simulation is designed to expose you to performance appraisals, which are a common component of training & supervision in the profession.

This simulation allows you to:

- offer meaningful & constructive feedback to peers
- receive feedback, reflect on it, & improve performance as a result
- experience the value in self-learning (debriefing cases)
- gain familiarity with ADMS 4553 marking grids to understand how your work will be assessed on subsequent simulations

There are three phases of the simulation:

1. **First**, prepare a case response independently & outside of class time. (1.5%)
2. **Second**, perform a peer appraisal (anonymously) by providing meaningful feedback on your peer's case response (1.5%)
3. **Third**, receive peer feedback, revise your original submission using your feedback, & reflect (1%)

All phases are assessed for effort, completion, & meaningful engagement rather than technical accuracy.

You may use the CPA Canada Handbook & course resources but no online searches or GenAI tools should be relied on for any of the 3 phases

Supervised Simulation [Completed by audit teams] – personal laptops using Word and Excel (no handwritten work)

This simulation is designed for you to demonstrate your technical, professional, communication, self-management & teamwork skills under a scenario involving manager supervision. You will have the opportunity to practice exercising judgement regarding appropriate use of available supports, including the audit team, manager consultation, and the CPA Handbook. By navigating a situation which requires both independence and collaboration, you gain experience managing self-directed-problem-solving with effective utilization of supports.

- This is a 2.5-hour (approximate) **role play simulation** covering course content up to the simulation date
 - You'll take the role of an auditor within an audit team and plan components of an assurance engagement (e.g. assess risk, determine materiality, design procedures, etc.) while Prof. Romi-Lee takes the role of your manager and supervises your work
 - You'll engage in the role play by collaborating with your team under time constraints, which mimics the requirement to meet internal and external audit timelines and by seeking manager guidance and acting on feedback, which mimics authentic audit engagement supervision
 - Although available for guidance, your manager is also evaluating your ability to exercise judgement, collaborate effectively, and leverage resources before seeking assistance. So, be thoughtful about the nature and extent of interactions with your manager & questions you ask.
 - Your manager may respond to questions in a variety of ways, including providing a direct answer, offering guidance on how to approach an issue, asking follow-up questions, or directing you to relevant resources (e.g. specific Handbook sections) to support your own analysis
- You may use the CPA Canada Handbook but no course resources nor conduct online searches / use GenAI tools

Independent Simulation [Completed by individual auditors] – personal laptops using Word and Excel (no handwritten work)

This simulation is designed to replicate a professional environment in which immediate support from a supervising manager or audit team may not always be available. The simulation scenario provides you an opportunity to demonstrate your technical competence and your ability to exercise professional judgement, manage your time, prioritize, and independently navigate challenges that arise.

- This is a 2.5-hour (approximate) **role play simulation** covering course content up to the simulation date
- You'll participate in the role play as an auditor, independently planning components of an assurance engagement (assess risk, determine materiality, design procedures, etc.) while Prof. Romi-Lee takes the role of your manager
- You'll be responsible for completing your work within established time constraints, mirroring professional practice where auditors are expected to effectively manage their workload, prioritize tasks, exercise judgement, and meet deadlines while producing high-quality work
- Your assigned deliverables will be reviewed by your manager after your deadline, satisfying the professional supervisory review process that forms an essential component of audit quality and documentation standards

You may use the CPA Canada Handbook but no course resources nor conduct online searches / use GenAI tools

Special Reports Simulation [Completed by audit teams] – personal laptops using Word and Excel (no handwritten work)

This simulation provides an opportunity for you to demonstrate technical skills in planning engagements other than audits & reviews of financial statements while collaborating with an engagement team who has limited immediate supervisory support.

- This is a 30-minute (approximate) **role play simulation** covering special report engagements
- You'll take the role of an audit practitioner and plan a special report engagement under time constraints with your team, while Prof. Romi-Lee takes the role of your manager who is unavailable for immediate assistance and will review your team's work after your established deadline

You may use the CPA Canada Handbook but no course resources nor conduct online searches / use GenAI tools

Professional Training & Development Simulation [Completed by audit teams]

This simulation provides an opportunity to build knowledge of evolving standards (such as IFRS, CAS, etc.), regulatory developments, emerging technologies, and the profession's increasingly complex ethical & professional expectations. The simulation is designed for you to experience the continuous learning and adaptability expected of accounting professionals to remain current and effective throughout their careers.

- You'll collaborate in pairs or small teams outside of class to complete the simulation and demonstrate and demonstrate development of new knowledge or skills.
- Upon successful completion, you'll earn a **Professional Training & Development Certification** that may be added to your resume & LinkedIn profile to showcase your marketability as a future-ready professional

You may use the CPA Canada Handbook & course resources but not conduct online searches / use GenAI tools, *unless explicitly requested to*.

Comprehensive Assurance Simulation [Completed by individual auditors] – DB computer labs desktop computers (no handwritten work)

This is the final simulation in the course and is designed for you to independently demonstrate your technical competence as a future-ready professional across assurance areas while confidently exercising sound judgement and making reasonable assumptions and estimates.

- This is a 3-hour simulation covering content from the whole course where you'll take the role of an auditor and independently plan various components of an assurance and/or non-assurance engagement to demonstrate depth and breadth of knowledge
- In the absence of immediate managerial support, you'll be expected to resolve issues, exercise sound judgement, and make reasonable assumptions and estimates when complete information is not available
- Tight time constraints will require you to effectively prioritize, integrate and manage multiple deliverables
- Your submitted work will be reviewed by your manager after you have completed all tasks, satisfying the GAAS requirement for engagement supervision
- No feedback is provided and it is a non-disclosed simulation

You may use the CPA Canada Handbook but no course resources nor conduct online searches / use GenAI tools

Tentative Course Schedule

Module 1 – CPA mindset as a cornerstone of the CPA profession – ethics & professional behaviour			
Week	Learning Objectives	Class simulations	Technical Topics, Assurance Handbook References, & Arens Textbook readings
1 May 5	<p>Understanding and Developing Professional Judgment in Auditing and Accounting</p> <ul style="list-style-type: none"> Describe the concepts of professional judgment and professional skepticism Explain impacts of “traps” on judgment quality Recognize external pressures that auditors face Apply the CPA Way to practice and develop professional judgment in assurance scenarios Describe anatomy of Canadian Auditing Standards Apply ethical reasoning to evaluate a proposed solution involving emerging assurance technology 	<p>Neon Bites (includes Robotic Process Automation)</p> <p style="color: blue;">During class you’ll briefly collaborate with a team to get a sneak peak of ADMS 4553 simulations.</p>	<p><i>Technical Topics:</i> CPA Mindset, professional judgement and professional skepticism.</p> <p><i>Optional Reading:</i> Chapter 3 (Professional Ethics and Legal Liability), Chapter 4 (Responsibilities in the Financial Statement Audit) P. 94-99</p> <p style="color: blue;">If it’s been a while since completing ADMS 4551, or if you feel less confident with some prerequisite topics, I encourage you to review the weekly <i>optional</i> readings as they provide a refresher of concepts that will be built upon in ADMS 4553. You may also refer to the textbook slides posted on e-class to reinforce foundational concepts. Please note that in later weeks, some Arens readings are designated as required & cover entirely new topics.</p>
Module 2 – Mastering auditing [& accounting] topics with cases & the CPA Way			
2 May 12	<p>Professional Practice Management</p> <ul style="list-style-type: none"> Analyze relevant factors to assess overall engagement issues & make client acceptance / continuance decisions Apply ethical reasoning to assess independence Identify and analyze first time audit issues Perform preliminary analytical procedures & identify areas of concern for a prospective client Research accounting & assurance standards to identify relevant sources of guidance 	<p>Enfants Heureux</p>	<p><i>Technical Topics:</i> Client acceptance, client continuance, CPA Code of Professional Conduct (independence), Firm Quality Control Case planning, CPA Handbook, FR analysis, ADMS 4553 competency marking</p> <p><i>Assurance Handbook:</i> CAS: 200, 210, 220, 300, 320, 315, 510</p> <p><i>Optional Reading:</i> Chapter 6 (Client Acceptance, Preliminary Planning, & Materiality) P. 176-199</p>
3 May 19 Class held partially over Zoom	<p>Audit Planning</p> <ul style="list-style-type: none"> Analyze relevant information about company industry, business, and current situational factors to identify & explain risks of material misstatement at OFSL Identify financial statement primary users & objectives and integrate into a materiality assessment & calculation Apply relevant information to explain appropriate audit approach for an engagement Research accounting standards to determine appropriate accounting treatment and identify risks of material misstatement at the account balance & assertion level Design account & assertion level procedures 	<p>Enfants Heureux – cont’d</p> <p style="color: red;">Part 1 – Zoom class @ 11:30am</p> <p style="color: red;">Part 2 – Individual work offline for Mini Professional Training & Development Simulation – simulation released after Zoom class.</p>	<p><i>Technical Topics:</i> Audit planning memo, audit risk response, assertions, procedures, appropriate audit planning templates & formats, overview of course assessments</p> <p><i>Assurance Handbook:</i> CAS: 315, 320, 450</p> <p><i>Optional Reading:</i> Chapter 6 (Client Acceptance, Preliminary Planning, and Materiality) P. 199-208) and Chapter 7 (Risk Assessment and Inherent Risk)</p> <p style="color: blue;">By the end of week 3 & upon completing the Mini Professional Training & Development Simulation, you should feel comfortable with topics covered in weeks 1, 2 & 3. If you there are any concepts you are still unsure about, please reach out to Prof. Romi-Lee as soon as possible (rsevel@yorku.ca) so we can develop an actionable plan for you to gain the strong foundation you need for success in the remainder of the course.</p>

<p>4 May 26</p>	<p>Evaluating Complex Transactions & Designing Effective Audit Procedures For a startup company:</p> <ul style="list-style-type: none"> • Research accounting standards to determine treatment of complex revenue transactions • Identify & explain RMM at OFSL • Apply information to assess engagement issues, including independence & client acceptance • Determine the audit approach • Develop effective audit procedures for complex transactions involving estimation uncertainty • Identify & explain internal control weaknesses, including those relating to an automated system 	<p>Foodie Experience</p> <p>Case not released before class. During class you'll collaborate with a team in an interactive role play simulation.</p>	<p><i>Technical Topics:</i> Accounting standards for revenue, complexities relating to the nature of revenue transactions, designing effective audit procedures for complex revenue transactions involving estimates and fair values, using technology to conduct effective procedures</p> <p><i>Assurance Handbook:</i> CAS 540</p> <p><i>Optional Reading:</i> Chapter 5 (Audit Evidence & the Technology Driven Audit) P. 127-152)</p>
<p>5 June 2</p>	<p>Week 4 continued.</p>	<p>Foodie Experience – cont'd</p>	<p>Week 4 continued. Performance Appraisal Simulation released after week 4 or 5 class.</p>
<p>6 June 9</p>	<p>Assessing Entity-Wide Controls & Corporate Governance, Assessing General & Transaction Controls, Internal Audits</p> <ul style="list-style-type: none"> • Describe auditor, management, and audit committee responsibility for internal control • Contrast the role of internal and external audit • Explain the types of internal audit engagements • Assess impact of control deficiencies on substantive testing in an external audit • Evaluate effectiveness of entity level controls, general and transaction controls • Identify control deficiencies and apply professional judgement to assess whether deficiencies are material or significant • Design effective tests of controls • Explain the purpose of IT audits & what is involved • Evaluate IT risks associated with business processes 	<p>StellenTEK</p> <p>Case not released before class. During class you'll collaborate with a team in an interactive role play simulation.</p>	<p><i>Technical Topics:</i> Internal controls, controls testing, reporting internal control weaknesses, corporate governance, IT controls, internal audit</p> <p><i>Assurance Handbook:</i> CAS: 265, 315, 402, 610, OCS: 5925, CSAE 3416</p> <p><i>Optional Reading:</i> Chapter 8 (Understanding Internal Control System) & 9 (Control Risk Assessment)</p>
<p>Reading week June 16 to June 19 - no ADMS 4553 class June 16</p>			
<p>7 June 23</p>	<p>Supervised Simulation [Completed by audit teams] During regular class. Please arrive & be seated at least 15 minutes before the start time.</p>		

Module 3 – Engagements over financial information other than audits of financial statements			
8 June 30 Class held via Zoom	Review & Compilation Engagements <ul style="list-style-type: none"> Distinguish between limited & reasonable assurance engagements & explain how the assurance level affects procedures and conclusions Explain the requirements for compilations Assess risk and materiality for review engagements Design effective review engagement procedures Determine appropriate response when complexities arise or limited-level procedures are insufficient 	Colourful World	<i>Technical Topics:</i> Review engagements, compilation engagements, analytical procedures & inquiry performed in review engagements, challenges with sufficiency of evidence <i>Assurance Handbook:</i> CSRE 2400, CAS 800, CSRS 4200 <i>Required Reading:</i> Arens Chapter 20 (Other Audits, Assurance Engagements, and Related Services) P. 695–705
9 July 7	Independent Simulation [Completed by individual auditors] During regular class. Please arrive & be seated at least 15 minutes before the start time.		
10 July 14 Class held via Zoom	Other Assurance Engagements & Related Services Over Financial Information [Special Reports] <ul style="list-style-type: none"> Distinguish between Other Canadian Standards (OCS) and Canadian Audit Standards Interpret user needs to determine situations when assurance may not be required Explain risks and challenges of performing non-traditional assurance engagements Determine applicable handbook standards based on user assurance needs & nature of underlying data Identify & recommend engagement type that best suits stakeholders' economic and information needs Design special report engagement procedures 	1. Hillsburg Hardware 2. 24X7	<i>Technical Topics:</i> User needs relating to non-traditional requests, determining appropriate standards for 'other assurance engagements', procedures for special reporting engagements <i>Assurance Handbook:</i> CAS 805, CSRE 2400, CSRS 4400 <i>Required Reading:</i> Chapter 20 (Other Audits, Assurance Engagements, and Related Services): <ul style="list-style-type: none"> P. 686-692 (Deciding which special report is appropriate) P. 706-708 (other types of engagements) P. 720-726 (CSRS 4400) Professional Training & Development Simulation [Completed by audit teams] released after week 10 or 11 class.
Module 4 – Assurance over non-financial information, transformative & emerging technology, and the future of the CPA profession			
11 July 21	Non-Financial Information Special Reports <ul style="list-style-type: none"> Assess underlying subject matter & criteria for measuring and reporting non-financial information Identify reporting options over non-financial info Evaluate user interpretation challenges associated with non-financial-non-assurance engagements to determine appropriate special report type Explain professional judgement expectations when performing non-financial information engagements Explain how materiality is determined for non-financial information engagements Design procedures over non-financial information Differentiate attestation and direct engagements 	TBD Special Reports Simulation [Completed by audit teams] During regular class time.	<i>Technical Topics:</i> Materiality & professional judgement in engagements over non-financial information, identifying underlying subject matter, procedures over non-financial information, attestation versus direct engagements <i>Assurance Handbook:</i> CSRS 4400, CSAE 3000, CSAE 3001, CSAE 3530, CSAE 3531 <i>Required Reading:</i> Chapter 20 P. 708 -714 (CASE 3000 & CSAE 3001) and P. 717-720 (CASE 3530 & CSAE 3531)

<p>12 July 28</p>	<p>Sustainability Assurance</p> <ul style="list-style-type: none"> • Explain requirements and expectations for compliance engagements • Explain the role of assurance in enhancing trust in sustainability reporting • Assess the appropriateness of criteria used to measure and report on sustainability performance • Evaluate the quality of sustainability evidence obtained from various sources • Recommend procedures for sustainability assurance engagements 	<p>MacDougall Foods</p>	<p><i>Technical Topics:</i> Compliance engagements, assurance over sustainability</p> <p><i>Assurance Handbook:</i> CSRS 4400, CSAE 3000, CSAE 3001, CSAE 3530, CSAE 3531</p> <p><i>Required Reading:</i> Chapter 20 (Other Audits, Assurance Engagements, and Related Services) P. 728-734</p>
<p>13 TBD</p>	<p>Comprehensive Assurance Simulation [Completed by individual auditors] Held during exam period. Date & time to be released by Registrar on official exam schedule.</p>		
<p>Additional course information, policies & university regulations on next page.</p>			

Course Policies

Late Submission Policy

- You are preparing for entering the CPA profession in which you will need to work professionally, ethically and meet deadlines. Therefore, late submissions are generally not accepted and will be treated as absences. If accepted, a late penalty applies. See below for further information
- In the event of extenuating circumstances where you need to submit work late, please contact Professor Romi-Lee proactively

Re-allocation of grade weighting if absent for valid reason from course simulations

- If you miss a simulation, please complete the Absence Reporting Form. Eligibility and instructions can be found here: [Absence Reporting](#)
- Valid reasons for absences include illness or other approved absences
- There are no makeup simulations available
- The table below outlines how weighting will be re-allocated for missed simulations due to a valid reason

If you miss this simulation...	the weighting will be re-allocated to...
Teamwork [Preparation, Attendance & Contributions]	No re-allocation available. Weighting will be forfeited
Mini Professional Training & Development Simulation	Independent Simulation
Performance Appraisal Simulation	Independent Simulation
Supervised Simulation	Independent Simulation
Independent Simulation	Comprehensive Assurance Simulation
Special Reports Simulation	Professional Training & Development Simulation
Professional Training & Development Simulation	Comprehensive Assurance Simulation
Comprehensive Assurance Simulation	Treated as missing a final examination and the procedures for applying for deferred standing must be followed which can be found here: Deferred Exam Requests . Additional details about deferred standing can be found here: http://myacademicrecord.students.yorku.ca/deferred-standing
Note: If multiple simulations are missed with weightings reallocated to the Comprehensive Assurance Simulation such that the total weighting exceeds the maximum allowed, it will have to be resolved with reference to appropriate university regulations.	

Use of Generative AI Tools in ADMS 4553

In this course, all work should be completed by you and you alone (or with peers during allowable group work as specified on the course outline or during class). As such, you are **not** allowed to use generative artificial intelligence (AI), such as ChatGPT, to help you complete any of your work in this course (e.g., tests, papers, assignments, presentations, etc.). Note that feeding course copyright content into generative AI is prohibited. If you do not know whether an online resource or tool can be used in this course, please contact your instructor for guidance. Any use of generative AI in this course will be considered a breach of the [Senate Academic Conduct Policy](#).

Add/Drop Deadlines set by the Registrar's Office

- The last date to add the course is **May 11, 2026**
- Last date to drop a course without receiving a grade: **July 6, 2026**
- Course withdrawal period (withdraw from course and receive "W" on transcript): **July 7 – August 4**

These dates are set by the registrar's office, however, the School of Administrative Studies (SAS) has school-wide processes for handling late course-adds. For questions, please consult SAS directly; individual professors are not involved in the process.

Zoom Technical Information

- Zoom is hosted on servers in the United States and Canada. Recordings done since May 1, 2022, are stored in Canada. For more information, please refer to the notes on [Zoom Privacy and Security](#) provided by Information Security at York.
- If you have privacy concerns about your data, provide only your first name or a nickname 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.

Computing Information and E-Resources

- [Student Guide to eClass](#)
- [Zoom@YorkU Best Practices](#)
- [Zoom@YorkU User Reference Guide](#)
- [University Information Technology \(UIT\) Student Services](#)
- [Student Guide to eLearning at York University](#)

Internet

To determine your internet connection and speed, there are online tests, such as [Speedtest](#), that can be run. If you need technical assistance, please consult the [University Information Technology \(UIT\) Student Services](#) web page or contact askit@yorku.ca

Health and Safety - Covid 19

Please consult information and updates related to COVID-19, including York's health and safety requirements, which may change over time:
<https://www.yorku.ca/bettertogether/>
<https://www.yorku.ca/secretariat/policies/policies/covid-19-vaccination-mandate/>

Academic Policies, Regulations and Related Resources

- [Academic Accommodation for Students with Disabilities](#)
 - [Student Accessibility Services](#)
 - [Accommodated Exam/Test Scheduling](#)
 - [Counselling and Disability Services \(CDS\)](#)
- [Academic Accommodation for Students' Religious Observances](#)
- [Academic Conduct Policy and Procedures](#)

- [Deferred Standing](#)
- [Grading Scheme and Feedback Policy](#)
- [Grade Reappraisals](#)

Additional academic Policies and Regulations can be found here: [YorkU Academic Policies and Regulations](#)

Turnitin

To promote academic integrity in ADMS 4553, students may submit course submissions to Turnitin (via the course e-class site) for a review of textual similarity and the detection of possible plagiarism. In so doing, students 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

The grading scheme for this course conforms to the 9-point system used in undergraduate programs at York University.

GRADE	GRADE POINT	PERCENT RANGE	DESCRIPTION
A+	9	90-100	Exceptional
A	8	80-89	Excellent
B+	7	75-79	Very Good
B	6	70-74	Good
C+	5	65-69	Competent
C	4	60-64	Fairly Competent
D+	3	55-59	Passing
D	2	50-54	Marginally Passing
E	1	(marginally below 50%)	Marginally Failing
F	0	(below 50%)	Failing