





## Evaluation Procedure

Term Work: Case Term Project (in CaseWare) Pre and post class work	25% 15%
Mid-term Exam	25%
Final Exam	35%
Total	100%

## Notes

Format : This class is being offered both online and an in-class depending on the section. The format of the class – a combination of lecture and interactive activities – will be similar for both sections. ***In both formats, students will be required to attend class during class time as a majority of the class will be delivered synchronously.***

For the online delivery, students will require a computer, stable Internet connection, webcam and microphone. For the online format, students will find that the instruction for CaseWare and access to the software will be almost entirely outside of class time.

For the in -class format, for the Wednesday class, we will have access to a computer lab with CaseWare access. Students will receive basic CaseWare instruction and assistance during class time, but the majority of CaseWare tasks will still be done as homework and students must be able to access it outside of class time.

Students will need to be able to access CaseWare software outside of class time as noted above. There will be two options for this

## Course Schedule

2023 Week of:		Wednesday September 6, First day of class	
		Friday September 15, Last day to register for Fall 2023	
		Monday Oct. 2 & Monday Oct. 9 & Monday Nov. 13, Statutory Holiday (no classes)	
		Friday October 27, Last day to withdraw from class without academic penalty	
		Thursday December 7, Last day of class	
Sept	6-9	Introduction and Overview of Audit and Assurance	1
	10-16	Introduction and Overview of Audit and Assurance CW – Determine Access	1
	17-23	Ethics, Legal Liability CW – Introduction to CaseWare	2
	24-30	Client Acceptance, Understanding the Client CW Independence	2/3
Oct	1-7	No class Monday, Understanding the Client CW Client Acceptance	3
	8-14	No class Monday, Audit Risk and Audit Strategy CW Industry Analysis	4
	15-21	Audit Risk and Audit Strategy Midterm (Wednesday)	4
	22-28	Materiality, Analytical Analysis CW Materiality	4
Oct/Nov	29-4	Assertions, Audit Evidence CW Analytical Analysis	5
Nov	5-11	Audit Evidence Tests of Controls, Substantive Procedures	5 6
	12-18	No class Monday, Audit Sampling	6
	19-25	Performing Substantive Procedures CW Inherent Risk Assessment	8
Nov/Dec	26-2	Performing Substantive Procedures Understanding and Testing Client's System of Internal Controls CW Entity Level Controls Assessment	8 7
Dec	3-7	Understanding and Testing Client's System of Internal Controls	7
	11-20	Final Exams - Comprehensive	

## SKILLS ACROSS THE BUSINESS CURRICULUM

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The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## STUDENT CONDUCT AND ACADEMIC HONESTY

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What is the Disruption of Instructional Activities?