ACCT 5125R
ADVANCED ASSURANCE
FALL 2015
COURSE OUTLINE

Professor: Merridee Bujaki, MBA, CPA, CA, PhD
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Office: Dunton 1010
Phone: (613) 520-2600 ext. 2774
Class: Online – Course begins the Week of September 7, 2015
Office hours: By appointment (Please contact me via e-mail to set up an appointment)

Course Description:
Advanced Assurance
Assurance concepts are applied to a range of assurance and auditing engagements, including auditing financial statements and non-financial statement assurance engagements. Current trends in assurance are also explored.
Prerequisite(s): ACCT 5120.

Required Texts:
2. The CPA Canada Handbook – Assurance available at http://edu.knotia.ca.proxy.library.carleton.ca/
5. Additional cases to be posted to CULearn in pdf format

This course in assurance integrates and applies assurance concepts, with a focus on the development and enhancement of professional judgment. Through a series of real world activities and simulations, students are exposed to all aspects of an assurance engagement. The course ensures students have covered the CPA Competencies in Assurance at the level required by the Professional Education Program Elective Module in Assurance (see Appendix 1 for the mapping of the course to CPA Competencies).
Learning Objectives
1. Examine the role of the assurance profession and the assurance provider in society.
2. Deepen knowledge of current and emerging issues facing the profession.
3. Deepen understanding of the assurance framework and activities required to complete assurance engagements.
4. Demonstrate competence in simulated assurance engagements.

Learning Outcomes
By the end of this course students will be able to:

1. Identify and respond to ethical dilemmas
2. Assess the need for an engagement or project
3. Develop and perform engagement procedures
4. Understand how technology impacts assurance engagements
5. Document and report results of providing assurance services
6. Apply concepts such as risk, materiality, and internal control
7. Understand how governance plays a key role in assurance

Method of Instruction
Mix of video lecture, seminars, cases and online discussion. Individual and group work. Independent and group research will be required.

CULearn:
CULearn will be used in this course. It is critical to use this learning tool on a regular basis. We will be using CULearn as follows:

- To post video and powerpoint lectures and seminars
- To communicate with students on regular basis (e-mail, announcements, etc.)
- To submit assignments
- To post problems or readings
- To post notes of an administrative nature or updates to the course outline, if required.

To access CULearn, type in the following URL: https://www.carleton.ca/culearn/

Presenters Podium:
We will also be using Presenters Podium to present case analyses, respond to issues impacting the profession, and to prepare and upload group seminar presentations. Go to http://presenterspodium.com/ to create your account. Carleton’s Education Development Centre is working with me to pilot use of this software, and has agreed to pay a fixed fee to allow all students in this course to access the software. If you are asked to pay to register please let me know immediately. Once you have registered, please watch the brief how-to videos http://presenterspodium.com/Video.php. See the separate document posted to CULearn for additional details.
Grading Scheme:

| Contribution to online course discussions | 10% |
| Individual response to exposure draft | 15% |
| Group seminar (video presentation and handouts) | 25% |
| Individual case submission (continuous improvement) | 10% |
| Midterm exam | 10% |
| Final exam | 30% |
| **Total** | **100%** |

In accordance with the Carleton University Calendar, the letter grades assigned in this course will have the following percentage equivalents:

- A+ = 90-100
- B+ = 77-79
- C+ = 67-69
- D+ = 57-59
- A  = 85-89
- B  = 73-76
- C  = 63-66
- D  = 53-56
- A- = 80-84
- B- = 70-72
- C- = 60-62
- D- = 50-52
- F  = Below 50
- WDN = Withdrawn from the course

Contribution to Online Course Discussions (10 percent)

The success of the course depends on active, thoughtful participation by the members through contributing to online course discussions, submitting videos through Presenters Podium and evaluating classmates’ video submissions. Each week, beginning the week of September 14, 2015, for ten weeks, I will assign a topic or case for discussion on Presenters Podium. You will be required to prepare a response to the assignment, videotape and submit your own brief video presentation (approximately 5 – 8 minutes). In addition, you will be responsible for commenting on the submissions of 3 classmates. Evaluation criteria are provided on Presenters Podium for your group. Each weekly submission is due Wednesday by 10:00 p.m. You will be able to evaluate the submissions of your group members beginning on Thursday morning and these evaluations must completed by Friday at 10:00 p.m. You will earn 1% of your course grade per week by both uploading your own video submission AND evaluating your team members’ submissions. When registering for Presenters Podium your course is: Advanced Assurance – ACCT5125 and the product code is b25332cd.

Individual Response to Assurance Exposure Draft (15%)

A current exposure draft from the list of assurance standards under discussion by Financial Reporting and Assurance Standards Canada [http://www.frascanada.ca/assurance-and-related-services-standards/projects/active/item55454.aspx](http://www.frascanada.ca/assurance-and-related-services-standards/projects/active/item55454.aspx) will be assigned for study. Students will be required to read and respond to an exposure draft or draft for comment in an appropriate format as if the response were to be formally submitted to the standard setting body. The document you will comment on is “Implementation Considerations for New Auditor Reporting Standards” available at [http://www.frascanada.ca/canadian-auditing-standards/documents-for-comment/open-for-comment/item55206.aspx](http://www.frascanada.ca/canadian-auditing-standards/documents-for-comment/open-for-comment/item55206.aspx)
Do not use the response questionnaire form to prepare your response. Instead respond to the questions in the Document for Comment in a formal letter style. This assignment is to be submitted to the CULearn dropbox by 11:59 p.m. on Friday November 20, 2015.

Group Seminar (25 percent)

The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. You have been assigned one group project in this course. Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

Students are to form their own group of three to four members (eight groups in total). Please email me with the list of group members as soon as possible. Note that it may be necessary for me to adjust the membership of some groups to ensure everyone is included in a group and no more than eight groups are formed. Each group will be required to research and present a video seminar of approximately 30 minutes in total (a series of shorter videos totaling 30 minutes may be most effective) on one of the assurance seminar topics indicated in the detailed course schedule. In addition to the video presentation, each group will be required to prepare and distribute to the class the slide deck from the presentation as well as a 3-4 page handout summarizing key aspects of the seminar, and to make their overheads available to the class via CULearn. The professor should be provided with a one-page outline of your seminar by September 18, 2015 to allow for feedback and direction. All students are expected to participate in the group work and to contribute to the videos and preparation of the handouts. The seminar material is subject to examination.

You may use Presenters Podium for your video seminar or your own video recording technology. In either case, once the video(s) are complete they should be sent to me for posting to CULearn for the full class to access.

Individual case submission (10%)

Students will each be required to prepare and submit a response to one of the cases identified in the detailed course schedule. This is a continuous improvement case. This means that students are able to submit the case once and re-submit it up to two additional times for feedback and assessment. The intention is to give students the opportunity to improve their case analysis and case writing skills as they work toward an in depth analysis of the case. Details for the case submission deadline and last date to re-submit the case for reassessment are provided in the detailed course schedule.
Midterm Examination (10%) and Final Examination (30 percent)

Midterm and Final examinations will be administered online. The exams are case-based and will be posted to CULearn at a pre-announced time. Students will have a limited time to prepare and submit their exam responses. Exams will be submitted to CULearn.

Deferred Final Examinations:
Deferred examinations will be granted by the University on a case by case basis based upon the written request of the student, and sufficient supporting documentation to support the student’s claim, such as death in the family or medical emergency. This request must be made to the Registrar’s Office within five (5) days of the exam.

Academic Regulations, Accommodations, Plagiarism, Etc.

University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university’s website, here:

http://calendar.carleton.ca/grad/gradregulations/

Requests for Academic Accommodations

Academic Accommodations for Students with Disabilities

The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. The deadlines for contacting the Paul Menton Centre regarding accommodation for final exams for the December 2015 exam period is November 6, 2015 and for the April 2016 exam period is March 6, 2016.

For Religious Obligations:

Students requesting academic accommodation on the basis of religious obligation should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory event.
Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student.

Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton’s Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

For Pregnancy:

Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a letter of accommodation. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.

Academic Integrity

Violations of academic integrity are a serious academic offence. Violations of academic integrity – presenting another’s ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student – weaken the quality of the degree and will not be tolerated. Penalties may include expulsion; suspension from all studies at Carleton; suspension from full-time studies; a refusal of permission to continue or to register in a specific degree program; academic probation; and a grade of Failure in the course, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at http://www2.carleton.ca/sasc/advisingcentre/academic-integrity/.

Course Sharing Websites

Student or professor materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Assistance for Students:

Student Academic Success Centre (SASC): www.carleton.ca/sasc

Writing Tutorial Services: http://www1.carleton.ca/sasc/writing-tutorial-service/

Be in the know with what’s happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.
Important Information:

- Students must always retain a hard copy of all work that is submitted.

- All final grades are subject to the Dean’s approval.

- For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, it would be easier to respond to your inquiries if you would send all email from your Carleton account. If you do not have or have yet to activate this account, you may wish to do so by visiting http://carleton.ca/cca/students/.

PROFESSIONAL DEPORTMENT

Further, as aspiring professionals, accounting students are called to maintain a high standard of ethical behavior. This requires students to avoid all types of academic dishonesty, including plagiarism, cheating, and submitting someone else’s work as your own. This also requires students to advise the professor of any instances of academic dishonesty of which they become aware.

To assist you in fulfilling your ethical responsibilities as a student, the ethical standards for this course require: group work to be performed exclusively by members of the group and all group members must contribute their fair share to each assignment; all exams must be the exclusive work of the individual student. If outside research is performed, sources are to be cited and information discovered via outside research is to be clearly labeled as such. Cheating or plagiarism will not be tolerated. All infractions will be dealt with according to University regulations. These regulations are found in the university calendar.
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Readings/ Competency &amp; Level</th>
<th>Other</th>
<th>Weekly case to Prepare for Presenters Podium. Submissions due by 10 p.m. each Wednesday</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week of September 7 2015</td>
<td>Internal Control &amp; Governance</td>
<td>CAS 220; 260; 265; 315; 402; CSQC-1; CPA Canada Guidance of Criteria of Control Board/ 2.1.1 B; 2.1.2 A; 2.1.3 A; 4.1.1 A; 4.1.2 A</td>
<td></td>
<td>Individual case submission due September 18, 2015 by 11:59 p.m.: Prime Developments (1999 UFE) 10% Continuous Improvement Assignment</td>
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<tr>
<td>Week of September 14 2015</td>
<td>Ethics, Standard setting &amp; Emerging issues</td>
<td>S. 5020; CAS 210; AuG-48; CPA Ontario RPC; International Ethics Standards Board for Accountants/ 1.1.4 B; 4.2.2 B</td>
<td></td>
<td>Wind Energy Systems (McDonald); Charles Tucker – Scenario 1 and 2 (School of Accountancy)</td>
</tr>
<tr>
<td>Week of September 21 2015</td>
<td>Assurance services Assurance needs</td>
<td>S.5025; 5030; 5049; 5800; 5815; 5925; 7600; 8100; 8200; 8500; 8600; 9100; 9110; 9200; CSAE 3410; 3416; CSRS 4460; AuG-5; AuG-6; AuG-16; AuG-20; AuG-47; CAS 800; 805; 810/ 1.2.3 A; 1.2.4 B; 4.2.1 A; 4.3.1 A; 4.3.2 A; 4.3.3 A</td>
<td>Sparky’s Auto Parts (McDonald); Charles Tucker – Scenario 3 (School of Accountancy)</td>
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<tr>
<td>Week of September 28 2015</td>
<td>Computer-Assisted Auditing</td>
<td>CAS 240; 300; 315; 330; 550; 20 Questions about IT; ISACA Standards and Guidelines for Audit and Assurance/ 4.1.2 A</td>
<td>Guest speaker</td>
<td>Tundra Diamonds (McDonald)</td>
</tr>
<tr>
<td>Week of October 5 2015</td>
<td>Small business audits / Audits of Smaller Enterprises</td>
<td>CPA Handbook CAS sections ‘Considerations specific to smaller entities’ (CAS 200; 210; 220; 230; 240; 260; 265; 300; 315; 330; 402; 450; 501;540; 550; 570)/ 1.2.1 A; 1.2.2 A; 1.2.3 A; 1.2.4 B; 1.3.2 A; 1.4.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A; 5.1.1 A; 5.4.1 B; 5.4.2 B; 5.4.3 B</td>
<td>Group seminar</td>
<td>TripleB Security (2002 UFE)</td>
</tr>
<tr>
<td>Week of October 12 2015</td>
<td>Services for publicly traded companies</td>
<td>S. 7060; 7150; 7200; 7500; 1.2.3 A; 1.2.4 B; 1.4.1 A; 1.4.2 A; 1.4.3 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A; 5.1.1 A; 5.4.1 B; 5.4.2 B; 5.4.3 B</td>
<td>Group seminar</td>
<td>Sparky’s Auto Parts (McDonald)</td>
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<tr>
<td>Week of</td>
<td>Event</td>
<td>Details</td>
<td></td>
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<tr>
<td>October 19, 2015</td>
<td><strong>Midterm Exam</strong></td>
<td>Midterm will be posted to CULearn. Students will download the exam question(s) and have a set window of time to complete and upload the completed exam.</td>
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<tr>
<td>October 26, 2015</td>
<td><strong>Fall Break Week</strong></td>
<td>No classes</td>
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<tr>
<td>November 2, 2015</td>
<td>Public Sector audits</td>
<td>PS 5000; 5300; 5400; 6410; 6420/1.2.1 A; 1.2.2 A; 1.2.3 A; 1.2.4 B; 1.4.1 B; 1.4.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A; 5.4.1 A; 5.4.2 A; 5.4.3 B</td>
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<tr>
<td>November 9, 2015</td>
<td>Not for profit audits</td>
<td>CPA Canada Not-for-Profit Director Series/1.2.1 A; 1.2.2 A; 1.2.3 A; 1.2.4 B; 1.4.1 B; 1.4.2 A; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A</td>
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<tr>
<td>November 16, 2015</td>
<td>Investigative and forensic audits</td>
<td>Standards of Practice for Investigative &amp; Forensic Accounting/1.2.3 A; 1.2.4 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.11 A</td>
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<tr>
<td>November 23, 2015</td>
<td>Environmental audits</td>
<td>CAS 245; 250; 315; 580; 620; CSAE 3410; S. 5025; 5049; Director Briefings Climate Change; Sustainability/1.2.3 A; 1.2.4 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.11 A</td>
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<tr>
<td>November 30, 2015</td>
<td>Operational audits</td>
<td>S. 5050; CAS 610; PS 6420; 20 Questions on Internal Audit/1.2.3 A; 1.2.4 B; 4.3.3 A; 4.3.4 A; 4.3.5 A; 4.3.6 A; 4.3.7 A; 4.3.8 A; 4.3.9 A; 4.3.10 A; 4.3.11 A</td>
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<tr>
<td>December 7</td>
<td>Risk Management &amp; Governance</td>
<td>CPA Canada Risk Oversight and Governance Collection/4.1.1 A; 4.3.5 A</td>
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<tr>
<td>December 14 – 17</td>
<td><strong>Final Exam</strong></td>
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</tbody>
</table>

- **Group seminar**: Western Energy Corporation (McDonald)
- **Group seminar**: Transitions (McDonald)
- **Group seminar**: OpenArms Society (1998 UFE)
- **Group seminar**: The Bad Guys (McDonald)
- **Group seminar**: Clean & Dry (McDonald)
- **Group seminar**: Organix (McDonald)
## Appendix A

### Competency Map Coverage

<table>
<thead>
<tr>
<th>Competency</th>
<th>Topic</th>
<th>Coverage in Core</th>
<th>Coverage in Elective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authoritative Literature</td>
<td>Handbook, RPC, Ethics, CSQC-1</td>
<td>Special Reports, Public Sector, 5025</td>
<td></td>
</tr>
<tr>
<td>4.1.1</td>
<td>Entity's risk assessment processes</td>
<td>Yes Risk Assessment process</td>
<td>Yes</td>
</tr>
<tr>
<td>4.1.2</td>
<td>Information system</td>
<td>-</td>
<td>Yes</td>
</tr>
<tr>
<td>4.2.1</td>
<td>Advises on assurance needs</td>
<td>-</td>
<td>Yes</td>
</tr>
<tr>
<td>4.2.2</td>
<td>Implications of changes in assurance standards</td>
<td>-</td>
<td>Yes</td>
</tr>
<tr>
<td>4.3.1</td>
<td>Issues related to undertaking engagement</td>
<td>Yes Client acceptance Audit risk Association</td>
<td>Yes</td>
</tr>
<tr>
<td>4.3.2</td>
<td>Which criteria to apply</td>
<td>IFRS or ASPE only</td>
<td>Yes</td>
</tr>
<tr>
<td>4.3.3</td>
<td>Which standards to apply</td>
<td>GAAS only</td>
<td>Yes</td>
</tr>
<tr>
<td>4.3.4</td>
<td>Assesses materiality</td>
<td>Yes Concepts and mechanics Review and audit</td>
<td>Yes Application to audit</td>
</tr>
<tr>
<td>4.3.5</td>
<td>Assesses risk</td>
<td>Yes Concepts</td>
<td>Yes Application to audit</td>
</tr>
<tr>
<td>4.3.6</td>
<td>Develops procedures</td>
<td>Yes Concepts</td>
<td>Yes Application to audit</td>
</tr>
<tr>
<td>4.3.7</td>
<td>Performs the work plan</td>
<td>Yes Review and compilation</td>
<td>Yes Audit and special reports</td>
</tr>
<tr>
<td>4.3.8</td>
<td>Evaluates evidence</td>
<td>Yes Review and compilation</td>
<td>Yes Audit and special reports</td>
</tr>
<tr>
<td>4.3.9</td>
<td>Documents work performed</td>
<td>Yes Review and compilation</td>
<td>Yes Audit and special reports</td>
</tr>
<tr>
<td>4.3.10</td>
<td>Draws conclusions and communicates results</td>
<td>-</td>
<td>Yes Audit and special reports</td>
</tr>
<tr>
<td>4.3.11</td>
<td>Prepares or interprets information for stakeholders</td>
<td></td>
<td>Yes Audit and special reports</td>
</tr>
<tr>
<td>4.4.1</td>
<td>Applies comprehensive auditing techniques</td>
<td></td>
<td>Yes Public sector</td>
</tr>
</tbody>
</table>
Appendix B: CPA Canada Knowledge Topics Covered in Acct 5125

Most of the following knowledge topics will be covered in ACCT 5125

SECTION 2: STRATEGY AND GOVERNANCE

Role of Governance
b) Auditor role
   • Role of the internal auditor in ensuring good internal governance
   • Role of the external auditor (including audit risk model and audit liability)
   • Audit report follow-up/decisions made

SECTION 4: AUDIT AND ASSURANCE

Audit and Assurance Process
d) Risk assessment process
   • Internal control
     o Control environment (CAS 260, CAS 265)
     o Control frameworks (e.g., COSO, COCO, ITGC, COBIT)
     o Management of internal controls (CAS 402):
       o Objectives of internal controls:
         o IT functions and controls
e) Audit procedures
   • Nature, timing, and extent of procedures (CAS 510, 540, 550, 560, 600, 610, 620, 710)
     o Test of controls, substantive tests (CAS 330)
     o Analytical procedures (CAS 520)
   • Sampling approach (CAS 530)
   • Confirmation (CAS 505)
   • Computer-assisted techniques
f) Evidence (CAS 500, 501, 580)
   • Sufficiency
g) Documentation (CAS 230)
h) Audit conclusions (CAS 450, 700, 705, 706)

Types of Engagements
a) Assurance engagements related to financial statements:
   • An audit of general-purpose financial statements (CAS 200, 220, 250, 720)
   • An audit of special-purpose financial statements
   • An audit of financial statements prepared in accordance with special-purpose frameworks (CAS 800)
   • An audit of single financial statements and specific elements of a financial statement (CAS 805)
   • An engagement to report on summary financial statements (CAS 810)
b) Other assurance engagements:
   • Reporting on controls at a service organization (CSAE 3416)
   • Assurance on other matters (i.e., not financial statements or financial information)
   • An audit on compliance with agreements, statutes, and regulations (5815)
   • An audit on compliance with legislative and related authorities in the public sector
   • An audit of internal controls over financial reporting that is integrated with an audit of financial statements (5925)
c) Review engagements:
   - A review of general-purpose financial statements (8100, 8200, AUG 20, AUG 47)
   - A review of special-purpose financial statements
   - A review of financial information other than financial statements (8500)
   - A review of non-financial information
   - A review of compliance with agreements and regulations (8600)
   - Auditor review of interim financial statements (7050)

d) Other engagements:
   - Compilation engagements (9200, AUG 5)
   - Compilation of a financial forecast or projection (AUG 16)
   - Reports on the results of applying specified auditing procedures to financial information other than financial statements (9100)
   - Agreed-upon procedures regarding internal control over financial reporting (9110)
   - Reports on application of accounting principles (7600)
   - Auditor’s involvement with offering documents, including assistance to underwriters and others, consent to use of report, etc. (7110, 7115, AUG 30)

e) Comprehensive audit engagements:
   - Operational audits
   - Continuous auditing engagements
   - Forensic audits
   - Comprehensive auditing, including value-for-money (VFM) audits
   - Environmental audits

Authoritative Literature

c) CICA Handbook — Assurance:
   - Canadian Auditing Standards (all specifically referred to above)
   - Other Canadian standards
     - General assurance and auditing (except for those specifically mentioned above)
     - Specialized areas (see types of engagements)
     - Review engagements (all specifically referred to above)
     - Related services (all specifically referred to above)
     - Public sector (PS 5000-6420)
   - Assurance and related services guidelines (except for those specifically mentioned above)
Important Dates and Deadlines – Fall 2015
Graduate, Undergraduate and Special Students

Sessions:

- **Fall term:** September 2, 2015 – December 7, 2015
- **Winter term:** January 6, 2016 – April 8, 2016
- **Fall/winter:** September 2, 2015 – April 8, 2016

**May 25**
The registration timetable planning tool is available for the 2015-2016 academic year. The Student Registration Assistance service becomes available to all students.

**June 4**
Carleton Central opens at 8:30 a.m. for registration for new first year undergraduate students (see [Timeticket schedule](#) for your registration start time).

**June 22**
Carleton Central opens at 8:30 a.m. for registration for returning students (see [Timeticket schedule](#)).

**August 7**
Carleton Central opens at 8:30 a.m. for registration for Special Students (see [Timeticket schedule](#)).

**August 25**
Payment deadline date for your entire student account. Click [here](#) for important payment information. Late charges may be applied to the student account any time after this date.

**August 29-30**
Residence move in weekend. Students will be advised in July of their assigned move in date.

**August 31**
Orientation for Teaching Assistants.

**September 1**
Last day for receipt of applications from potential fall (November) graduates. Academic orientation. All students are expected to be on campus. Class and laboratory preparations, departmental introductions for students and other academic preparation activities will be held.

**September 2**
Fall term begins.
Fall and fall/winter classes begin.
**September 4**
Classes follow a Monday schedule.

**September 7**
Statutory holiday. University closed.

**September 18**
Last day of registration for fall term and fall/winter courses.
Last day to change courses or sections (including auditing) for fall/winter and fall term courses.
Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Fall 2015 and must register for the Fall 2015 term.

**September 25-27**
Summer deferred final examinations held.

**September 30**
Last day to withdraw from fall term and fall/winter courses with a full fee adjustment. Withdrawals after this date will create no financial change to Fall term fees (financial withdrawal).

**October 9**
December examination schedule (fall term final and fall/winter mid-terms) available online.

**October 12**
Statutory holiday. University closed.

**October 15**
Last day for receipt of applications for admission to an undergraduate degree program for the winter term from applicants whose documents originate from outside Canada or the United States.

**October 26-30**
Fall break. Classes are suspended.

**November 6**
Last day to submit Formal Examination Accommodation Forms to the Paul Menton Centre for Students with Disabilities for December examinations.

**November 15**
Last day for receipt of applications for admission to an undergraduate degree program for the winter term.

**November 24, 2015**
Last day for tests or examinations in courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).
**November 25**

Final Payment Deadline. Click [here](#) for important payment information. Late charges may be applied to the student account any time after this date.

**December 1**

Last day for receipt of applications from potential winter (February) graduates.

Last day to upload your Master’s or PhD thesis for your thesis defence in order to graduate this winter.

**December 7**

Fall term ends.

Last day of fall-term classes.

Last day for academic withdrawal from fall term courses.

Last day for handing in term work and the last day that can be specified by a course instructor as a due date for term work for fall term courses.

Last day for receipt of applications for undergraduate degree program transfers for winter term.

Last day to pay any remaining fall tuition fees to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents.

**December 8**

No classes or examinations take place.

**December 9 – 21**

Final examinations in fall term courses and mid-term examinations in fall/winter courses may be held. Examinations are normally held all seven days of the week.

**December 15, 2015**

Fall Co-op Work Term Reports due.

**December 22, 2015**

All take home examinations are due.

**December 25 to January 3**

University closed