



**BUSI 3007 R**  
**Auditing I**  
**Winter 2019**

**Part 1: Administrative**

**Professor:** Natalia Rydel, CPA, CA  
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**Office hours:** Online or by appointment (Please contact me via e-mail to set up an appointment)  
**Prerequisites:** Third year standing and BUSI 2002. **The School of Business enforces all prerequisites.**

**Calendar Description: BUSI 3007 [0.5 credit]**

Auditing theory, methodology and application.  
Precludes additional credit for BUSI 4007 (no longer offered).  
Prerequisite(s): third-year standing and [BUSI 2002](#).

**Required Texts:**

1. Auditing: The Art and Science of Assurance Engagements, Canadian 14<sup>th</sup> edition, Pearson, Arens, Elder, Beasley, Jones
2. The CPA Canada Handbook – Assurance online through Carleton Library  
<https://carletonu.summon.serialssolutions.com/?q=cpa%20canada%20handbook#!search?ho=t&l=en&q=cpa%20canada%20handbook>
3. The CPA Ontario Code of Professional Conduct  
<https://media.cpaontario.ca/stewardship-of-the-profession/pdfs/CPA-Ontario-Code-of-professional-conduct.pdf>

If you are taking the course by distance and need to have the Carleton Bookstore send you a copy of the book, you can order the book online at <https://www.bkstr.com/carletonstore/home/en>

**Grading Scheme (see detailed schedule beginning on page 7 for due dates):**

Online Quizzes (2 x 5%)		10%
Posts to Discussion Forum (2 x 2.5%)		5%
Mid-term Examination		20%
Group Project		
Part 1	5%	
Part 2	5%	
Part 3	5%	
Part 4	15%	
Total Group Project	(Parts 1 – 4)	30%
Final Examination		<u>35%</u>
		100%

**Satisfactory In-term Performance**

The requirement for Satisfactory In-term Performance is set at 50% of all, not each, term work (i.e. quizzes, midterm examinations, group work, etc.). Note, however, that Satisfactory In-term Performance of 50%

may not be sufficient to permit registration in advanced courses in the accounting program and may not be sufficient to be recognized by professional accrediting bodies.

## **Part II: Academic**

### **Course Description**

The course begins with an examination of the principles and theory which underlie the practice of auditing financial statements. In particular, concepts of management assertions, audit objectives, evidence, materiality and risk, internal control, audit planning, and reporting are examined and discussed. The course also examines auditing as a professional activity, including topics such as professional judgement, ethics, legal liability, and the responsibilities of auditors to society. Other assurance engagements are also addressed.

### **Course Learning Outcomes:**

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

1. Explain the audit process.
2. Assess risk and materiality.
3. Demonstrate audit procedures appropriate to a set of circumstances.
4. Evaluate the audit report.
5. Apply professional standards, including to ethical issues and legal situations.
6. Compare financial statement audits and other assurance engagements.

### **CuLearn:**

CuLearn will be used in this course. It is critical to use this learning tool on a regular basis. It is suggested that you complete all of the tasks for each week on CuLearn. We will be using CuLearn as follows:

- to communicate with students on regular basis (e-mail, announcements, etc.)
- to post problems, readings or activities
- to post notes of an administrative nature or updates to the course, if required
- to complete online quizzes
- to participate in online discussion forum
- for online asynchronous communication with the course instructor
- to access the course outline
- to access learning materials such as video lectures, readings, and slides for each week

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

## **Evaluation**

### **Online Quizzes (2 x 5%)**

Given the significant volume of material and number of new concepts introduced in this course, there are two brief online quizzes scheduled. This should assist students in keeping up with the material and getting timely feedback on their progress and mastery of the material. Each quiz will be approximately 20 minutes in length and consist of multiple choice and/or short answer questions.

### **Posts to Discussion Forum (2 x 2.5%)**

To encourage you to engage with the course material and with each other, discussion posts will be required in two weeks of the course. For each discussion post select one article from those sent to you by the Auditing

Alert you set up in Week 1. Read the article and write a brief (maximum 500 word) reaction to the article. In your posting, indicate how the article you selected relates to the course material and how your understanding of auditing or the auditing profession is informed by the article. In addition, respond to at least one post made by a classmate. Each discussion post is worth 2%, and each response is worth 0.5%.

### **Midterm Examination (20%):**

One midterm examination is scheduled (see the detailed schedule for midterm date). Scheduling of the midterm will be done by Carleton University OnLine (CUOL). The midterm may address any material covered to that point in the course. Requests for reconsideration of a midterm grade must be submitted, in writing, within 7 days of the midterm being returned to the class. Students who miss the midterm examination and provide appropriate documentation will have the weighting of the midterm allocated to the final exam or a make-up exam may be arranged.

Locations for the midterm will be announced in CuLearn about a week before the mid-term.

The mid-term will be marked by the teaching assistants together with the professor and follow a rigorous quality control process that (hopefully) ensures that the grade awarded on exams is fair. However, no system is 100% error-free, so it is possible that you may wish to call into question a grade that has been awarded on a test or assignment. In this circumstance, please write a brief note describing the difficulty with the awarded grade and provide this note, together with the graded test or assignment, to me no later than seven calendar days following the return of the graded work. Please be sure to include your name and student number on the note to enable me to properly identify it.

Graded midterms can be collected from the CUOL Student Centre, D299 Loeb. If you do not normally come to campus, the CUOL Student Centre staff will scan and email the graded midterm to you. Please send a request for a scanned copy from your Carleton email account to [cuol@carleton.ca](mailto:cuol@carleton.ca) and make sure to include your name, the course and your student number.

**If you are planning on writing the mid-term and final exam off campus, you must make these arrangements with the CUOL office (<http://carleton.ca/cuol/>) early in the term. If you miss the deadline to apply for on off campus exam, you will be required to write your exam on campus.**

### **Group Project (Part 1 – 5%; Part 2 – 5%; Part 3 – 5%; Part 4 – 15%)**

Groups of four - five students will be formed by the instructor during the first week. Each group will prepare an analysis and “audit plan” for a public company in a different industry. Details of this project (Due dates for various components of the project are indicated in the Detailed Course Schedule) are in the attached Appendix 1. Written reports for each component of the project are required. These are to be submitted online by the date and time indicated in the detailed course schedule.

### **Final Examination (35%)**

A final examination will take place during the university scheduled final exam period. The duration of the exam will be 3 hours. The final exam is cumulative. All material covered in the course is examinable.

### **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.

### **Organization of Files in CuLearn:**

The online material for each week follows a standard structure. Begin with the Required Readings folder. Here you will find an outline of the requirements for the week. Lecture slides are included in their own folder. Under the Lesson folder (the icon with the linked folders you will find learning objectives for each week, all the videos for the week, and practice questions for the week. Depending on the week, there may also be assignment submission buttons and/or additional resources.

To perform well in this course, you must spend time answering the practice questions and textbook problems and checking the answers to test your understanding. To maximize your learning, you should make an honest attempt at the question before consulting the solution. Simply reading a question and then turning to the solution right away is next to useless. You will find that there is likely to be a direct correlation between the number of problems you prepare, your diligence in working through the course materials and your course grade.

### **Videos:**

If you encounter technical issues watching the videos, usually the solution is to try to view them using a different browser. If this does not work, send an e-mail to [capture@carleton.ca](mailto:capture@carleton.ca). Make sure you specify which course you are registered and which specific video is giving you trouble.

## **ADDITIONAL INFORMATION**

### **Course Sharing Websites**

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).

### **Required calculator in BUSI course examinations**

If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII

### **Group work**

The Spratt 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. Your professor may assign one or more group tasks/assignments/projects 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.

In accordance with the Carleton University Undergraduate Calendar (p 34), 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			

Grades entered by Registrar:

WDN = Withdrawn from the course

DEF = Deferred

### **Academic Regulations**

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/undergrad/regulations/academicregulationsoftheuniversity/>

### **Requests for Academic Accommodation**

You may need special arrangements to meet your academic obligations during the term. For an accommodation request, the processes are as follows:

#### **Pregnancy obligation**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: [carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf](http://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf)

#### **Religious obligation**

Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist. For more details, visit the Equity Services website: [carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf](http://carleton.ca/equity/wp-content/uploads/Student-Guide-to-Academic-Accommodation.pdf)

### **Academic Accommodations for Students with Disabilities**

If you have a documented disability requiring academic accommodations in this course, please contact the Paul Menton Centre for Students with Disabilities (PMC) at 613-520-6608 or [pmc@carleton.ca](mailto:pmc@carleton.ca) for a formal evaluation or contact your PMC coordinator to send your instructor your Letter of Accommodation at the beginning of the term. You must also contact the PMC 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 your instructor as soon as possible to ensure accommodation arrangements are made.

[carleton.ca/pmc](http://carleton.ca/pmc)

### **Survivors of Sexual Violence**

As a community, Carleton University is committed to maintaining a positive learning, working and living environment where sexual violence will not be tolerated, and its survivors are supported through academic accommodations as per Carleton's Sexual Violence Policy. For more information about the services available at the university and to obtain information about sexual violence and/or support, visit: [carleton.ca/sexual-violence-support](http://carleton.ca/sexual-violence-support)

### **Accommodation for Student Activities**

Carleton University recognizes the substantial benefits, both to the individual student and for the university, that result from a student participating in activities beyond the classroom experience. Reasonable accommodation must be provided to students who compete or perform at the national or international level. Please contact your instructor with any requests for academic accommodation during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist.

<https://carleton.ca/senate/wp-content/uploads/Accommodation-for-Student-Activities-1.pdf>

For more information on academic accommodation, please contact the departmental administrator or visit: [students.carleton.ca/course-outline](http://students.carleton.ca/course-outline)

**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; a grade of Failure on the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, 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: <https://carleton.ca/registrar/academic-integrity/>.

**Sprott Student Services**

The Sprott student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you are having a difficult time with this course or others, or just need some guidance on how to successfully complete your Sprott degree, please drop in any weekday between 8:30am and 4:30pm. Our advisors are happy to discuss grades, course selection, tutoring, concentrations, and will ensure that you get connected with the resources you need to succeed! <http://sprott.carleton.ca/students/undergraduate/learning-support/>

**Centre for Student Academic Support**

The Centre for Student Academic Support (CSAS) is a centralized collection of learning support services designed to help students achieve their goals and improve their learning both inside and outside the classroom. CSAS offers academic assistance with course content, academic writing and skills development. Visit CSAS on the 4th floor of MacOdrum Library or online at: [carleton.ca/csas](http://carleton.ca/csas).

**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, in order to respond to your inquiries, please send all email from your Carleton CMail account. If you do not have or have yet to activate this account, you may wish to do so by visiting <http://carleton.ca/ccs/students/>
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## **PROFESSIONAL DEPARTMENT**

This course forms an important part of an accounting student's professional education. As such, it is expected that student's behavior will meet professional standards for attendance, attentiveness, engagement, courtesy and respect for others.

Further, as aspiring professionals, accounting students are called upon 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.

**BUSI3007**  
**DETAILED COURSE SCHEDULE**

<b>Date</b>	<b>Topic</b>	<b>Readings</b>	<b>Deliverables</b>
Week of January 7, 2019	The Demand for Audit and Other Assurance Services	<b>Required:</b> Chapter 1	Sign up for a Google alert for 'Auditing'
	Audit Reports on Financial Statements	<b>Required:</b> Chapter 19 <i>Reference:</i> CAS 700, 705, 706, 710 Loblaw Companies Limited audit report	
Week of January 14, 2019	The Public Accounting Profession and Audit Quality	<b>Required:</b> Chapter 2 <i>Reference:</i> CAS 200, 220, CSQC-1, 5021	<b>Discussion post #1</b> (Due Friday January 18, 2019, 23:59 p.m.)  <b>Group Project:</b> Company selections due
	Professional Ethics and Legal Liability	<b>Required:</b> Chapter 3; <i>Reference:</i> Handbook 5020, 9200	
Week of January 21, 2019	Audit Responsibilities and Objectives	<i>Required:</i> Chapter 4; <i>Reference:</i> CPA Ontario Code of Professional Conduct	<b>Group Project Component: The Company</b> (Due Friday January 25, 2019, 23:59 p.m.)
	Audit Evidence	<b>Required:</b> Chapter 5 <i>Reference:</i> CAS 200, 210, 250, 315, 520	
Week of January 28, 2019	Client Acceptance, Planning, and Materiality	<b>Required:</b> Chapter 6; <i>Reference:</i> CAS 210, 240, 300, 315, 550, 610, 620	<b>Quiz 1 – Ch. 1-5, 19</b> Any 20 consecutive minutes between Mon January 28, 2019, 0:00 to Sun February 3, 2019, 23:59 p.m.
	Assessing the Risk of Material Misstatement	<b>Required:</b> Chapter 7; <i>Reference:</i> CAS 315, 320, 450, 500	
Week of February 4, 2019	Internal Control and COSO Framework	<b>Required:</b> Chapter 8 <i>Reference:</i> CAS 265, 315, 330, 402, 610, CSAE 3416, 5925	<b>Group Project Component: The Industry</b> (Due Friday February 8, 2019, 23:59 p.m.)
	Assessing Control Risk and Designing Tests of Controls	<b>Required:</b> Chapter 9 <i>Reference:</i> CAS 230, 500, 501, 520, 505, 610, 620	
Week of February 11, 2019	<b>Midterm – February 15, 2019</b>	Chapters 1 – 9 and 19	
	Develop Risk Response: Audit Strategy and Audit Program	<b>Required:</b> Chapter 10 <i>Reference:</i> CAS 300, 315, 330, 520	
Week of February 18, 2019	Break Week No classes		



Week of February 25, 2019	Audit Sampling Concepts	<b>Required:</b> Chapter 11 <i>Reference:</i> CAS 265, 330, 500, 530	<b>Group Project Component: Financial Health</b> (Due Friday March 1, 2019, 23:59 p.m.)
	Audit of the Revenue Cycle	<b>Required:</b> Chapter 12 <i>Reference:</i> CAS 240, 505, 540	
Week of March 4, 2019	Audit of the Acquisition and Payment Cycle	<b>Required:</b> Chapter 13	<b>Quiz 2 – Ch. 6-12</b> Any 20 consecutive minutes between Mon March 4, 2019, 0:00 to Sun March 10, 2019, 23:59 p.m.
	Audit of the Inventory and Distribution Cycle	<b>Required:</b> Chapter 14 <i>Reference:</i> CAS 240, 501	
Week of March 11, 2019	Audit of the Human Resources and Payroll Cycle	<b>Required:</b> Chapter 15 <i>Reference:</i> CAS 402; CSAE 3416	
	Audit of Capital Acquisition and Repayment Cycle	<b>Required:</b> Chapter 16	
Week of March 18, 2019	Audit of Cash Balances	<b>Required:</b> Chapter 17	<b>Discussion post #2</b> (Due Friday March 22, 2019, 23:59 p.m.)
	Completing the Audit	<b>Required:</b> Chapter 18 <i>Reference:</i> CAS 260, 450, 560, 570, 580, 600, 720	
Week of March 25, 2019	Audit Report on Financial Statements (reprise)	<b>Required:</b> Chapter 19 (reprise) <i>Reference:</i> CAS 700, 705, 706, 710	
	Other Assurance and Nonassurance Engagements	<b>Required:</b> Chapter 20 <i>Reference:</i> CSAE 3000, 3001	
Week of April 1, 2019	Other Assurance and Nonassurance Engagements (continued)	<b>Required:</b> Chapter 20 <i>Reference:</i> CAS 805, 810, OCS 3416, 5800, 5815, 5925, 7060, 8100, 8200, 8500, 8600, 9100, 9110, 9200	<b>Group Project Component: Audit Plan</b> (Due Friday April 5, 2019, 23:59 p.m.)
Week of April 8, 2019	Review	No new material Online office hours timing TBD	
April 12-27, 2019	Final Exam	In regularly scheduled exam period Ch. 1-20	

**Appendix 1**  
**Group Project**  
**Corporate Analysis and Audit Plan**

In your groups, select a **Canadian publicly traded corporation** for study and have your selection approved by the professor. Each group must select a corporation from a **different industry**.

Obtain copies of the most recent annual report of the company you selected. These should be available at [www.sedar.com](http://www.sedar.com). The project requires the group to consider a corporation's business environment, industry, financial health, and the audit implications of these factors. The questions presented here should guide, but not constrain, your analysis. Prepare a detailed report based on your analysis. The full report should be **no more than 20 typed, double-spaced pages in length** (see recommended lengths for each section below). A few additional pages of appropriate appendices may be included.

The Company (3-4 pages) (5%)

1. What are its primary products? What raw materials does the company use?
2. How large is the company? For example, in terms of sales, assets, employees?
3. Where is the company located?
4. Where is the company in its life cycle?
5. What other persons/companies are closely associated with the company?
6. Look at the annual report, particularly the photographs. What image does the report intend to convey?

The Industry (3-4 pages) (5%)

Obtain outside information about the company's industry. Address the following:

1. What are the key economic factors about the industry?
2. What are the key success factors, trends, and challenges for this industry?
3. How does your company compare with respect to these factors?
4. What notable accounting considerations are there for companies in this industry?
5. What particular legal or regulatory matters are of concern?
6. What social or environmental matters are of concern?

Financial Health (2-3 pages + exhibits) (5%)

Analyze the company's financial health over the last three to four years. Common size and trend analyses, as well as financial statement ratios should be included here.

Consider:

1. Is this a healthy company? Is it growing?
2. What financial challenges is it facing?
3. How does it compare with the rest of its industry? (See the Industry Reports available on the FP Advisor database available through the library).

Audit Plan (8-12 pages + appendices) (15%)

Based on a detailed examination of the financial statements (including key notes) and your knowledge of the company's business and its industry, and financial health prepare a preliminary audit plan. At a minimum, you should consider:

1. What inherent risk factors are there for this industry? This company?

2. What are the high-risk areas from an audit perspective? Why?
3. What are the low-risk areas from an audit perspective? Why?
4. What would you base your initial assessment of materiality on? What would your assessment be?
5. What material types of transactions and transaction cycles are involved?
6. What specific audit procedures would you consider? What would their timing be?
7. How will your audit effort be allocated among geographical areas? Among lines of business?
8. Will your audit require reliance on any experts? Which ones? What level of audit staff will be required for the audit?
9. What type of audit report was issued? Which basis of accounting and what auditing standards were used?

#### Grading

The various components of the group project report will be graded based on evaluation matrices to be provided on CuLearn.

## **Important Dates and Deadlines – Winter 2019 Graduate, Undergraduate and Special Students**

**January 2** University reopens

**January 7** Winter term classes begin.

**January 14, 2019** OSAP deferral deadline. Late payment charges and late registration charges applied to the student account on or after this date for eligible OSAP students.

**January 18<sup>9</sup>** Last day for registration for winter term courses.

Last day to change courses or sections (including auditing) for winter 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 Winter 2019 and must register for the Winter 2019 term.

**January 18-20, 25-27** Fall-term deferred examinations will be held.

**January 31** Last day for a fee adjustment when withdrawing from winter term courses or the winter portion of two-term courses (financial withdrawal). Withdrawals after this date will create no financial change to winter term fees and will result in a permanent notation of WDN appearing on your official transcript.

**February 15** April examination schedule available online.

**February 18** Statutory holiday, University closed.

**February 18-22** Winter Break. Classes are suspended.

**March 1** Last day for receipt of applications from potential spring (June) graduates.

Last day for receipt of applications for admission to an undergraduate program for the summer term.

Last day for graduate students to submit their supervisor-approved thesis, in examinable form to the department.

Last day for receipt of applications for admission from candidates who wish to be guaranteed consideration for financial assistance (including Carleton fellowships, scholarships and teaching assistantships) administered by Carleton University. Candidates whose applications are received after the March 1 deadline may be considered for the award of a fellowship, scholarship or teaching assistantship (Graduate students only).

Application deadline to study at another institution on a letter of permission for the summer term.

**March 15** Last day to request formal exam accommodations for April examinations to the Paul Menton Centre for Students with Disabilities. Note that it may not be possible to fulfill accommodation requests received after the specified deadlines.

**March 26** Last day for summative tests or examinations, or formative tests or examinations totaling more than 15% of the final grade, in winter term or fall/winter courses before the official examination period (see

examination regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar).

**April 7, 2019** Last day to pay any remaining balance on your Student Account to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents. An account balance may delay summer 2019 course selection.

**April 9** Winter term ends.

Last day of fall/winter and winter-term classes.

Last day for academic withdrawal from fall/winter and winter 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/winter and winter-term courses.

Last day for take home examinations to be assigned, with the exception of those conforming to the examinations regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.

**April 10-11, 2019** No classes or examinations take place.

**April 12-27** Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all seven days of the week.

**April 19-21, 2019** Statutory holiday. University closed. No examinations take place.

**April 27** All take-home examinations are due on this day, with the exception of those conforming to the examinations regulations in the Academic Regulations of the University section of the Undergraduate Calendar/General Regulations of the Graduate Calendar.

**May 1, 2019** Last day for receipt of applications for undergraduate internal degree transfers to allow for registration for the summer session.

**May 17-29, 2019** Winter term and fall/winter deferred final examinations will be held.