



# Rotman Commerce UNIVERSITY OF TORONTO

## **RSM 323 H1 F**

Auditing I

Fall 2020 (August/July 6, 2020 version)

Course Meets: section L0101 on Wednesdays 11-1, section L0201 on Wednesdays 2-4

Both sections will be run online synchronously at the appointed time during the week via Blackboard Collaborate

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*(Please include "RSM323" at the beginning of the email subject line)*

**(Note: the above is my preferred email address. Try not to post emails through Quercus/Canvas (henceforth indicated as QC) as I check those irregularly.)**

### **Course Scope and Mission**

The main objectives of this course are to help students understand what an auditor does; to explain how, where and why audits are conducted: and, most importantly, to acquaint students with the limitations of an audit.

Specific objectives include the following:

- Understanding generally accepted auditing standards
- Introducing the role of professional judgment in auditing
- Understanding how auditors communicate with the public
- Understanding how an audit is conducted
- Understanding the important part played by professional ethics and the effect of regulations and legal liability on the profession
- Controversies facing the profession

By the end of the course, students should be able to understand the context and process of auditing well enough to assist in the audit at an introductory level, and to understand the nature of the audit function in firms well enough that they can decide whether they wish to pursue a career in public accounting.

## Course Prerequisites

RSM 221: Intermediate Financial Accounting II

## Statement on Equity, Diversity and Inclusion

The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another's differences. U of T does not condone discrimination or harassment against any persons or communities.

## Required Technology

For Fall-Winter 2020-21, this course may be conducted entirely online. To participate fully and to complete the course successfully, you must ensure you have a computer with a working webcam, microphone and reliable access to an internet connection. For further details, please visit this link: [Recommended Technology Requirements for Remote/Online Learning](#)

## Required Readings

1. Selected chapters from [Auditing, An International Approach](#), McGraw Hill Ryerson, 2019 (8<sup>th</sup> Ed), henceforth SBKCB (or earlier editions, by Smieliauskas/Bewley/Kwan/Cogliano/Barrette, henceforth SBKCB)-- or other appropriate text
2. Readings and cases as indicated in class materials of this outline. See below. The readings will be available on QC. These readings consist primarily of lecture notes, slides, and selected textbook chapters.
3. The CPA Canada Handbook, including the Canadian Audit Standards (CASs), is accessible online at [www.rotman.utoronto.ca/bic/](http://www.rotman.utoronto.ca/bic/) and selecting the "[CPA Canada Standards and Guidance](#)" data base. If you have difficulties with the links, you can contact BIC at [bicstaff@rotman.utoronto.ca](mailto:bicstaff@rotman.utoronto.ca). You should learn to navigate through the CPA Canada Handbook on your own.

**Optional Readings:** Additional readings giving more details on issues discussed in class but not necessary to do well in the course. **All material is posted on Quercus (henceforth QC).**

## Evaluation and Grades

Grades are a measure of the performance of a student in individual courses. Each student shall be judged on the basis of how well he, they or she has command of the course materials.

### Work

Mid Term Test	20%
Case Assignment 1	10%
Case Assignment 2	15%
Case Assignment 3	15%
Final Assessment	40%

### Due Date

Oct. 16, Friday 8-9 am online in Quercus  
Oct. 21, Wednesday by 6 pm  
Nov. 16 Monday by 6 pm at the latest  
Dec. 14 by 6 pm at the latest  
During Faculty of Arts & Science Final Assessment period in an online format similar to the midterm except it will take 2 hours to complete.

As indicated above, there are two assignments both to be done in groups of one to four students. Both assignments are cases that will be made available on the (QC) site. Further information will be given in class and in QC.

+ up to 3 bonus marks are available for participation in optional 10-15 minute presentations on selected topics to be given by student groups in class. The first bonus mark presentation is scheduled for class 8 presentation. It is to comment on recent allegations of accounting fraud at General Electric Corporation, one of the biggest industrial companies in the U.S. The group can start with the analysis provided by Harry Markopolos which is posted in class 1-2 optional material under 'bonus project class 8' document. Major issues to consider in addition to what you have learned in financial accounting courses are whether GE uses fair presentation or compliance reporting that was the topic of a series of recorded debates in 2019 Winter Term to which you have access. Also, the 2 articles on which the debate was based are available in class 3 material. This is a great way to prepare for the 2<sup>nd</sup> half of this course.

An alternative bonus mark project is to prepare a critical thinking written analysis of the IASB (2018) conceptual framework for financial reporting from an audit perspective. The 2018 Conceptual Framework can be found in class 11-12 page of QC or at the following link:

[http://www.ifrs.org/Current-Projects/IASB-Projects/Conceptual-Framework/Documents/May%202015/ED\\_CF\\_MAY%202015.pdf](http://www.ifrs.org/Current-Projects/IASB-Projects/Conceptual-Framework/Documents/May%202015/ED_CF_MAY%202015.pdf)

Another written analysis project is the proposed “modernization” of CAS 540 by AICPA. The e-copy of this proposal is available in class 11-12 material in QC. To help in this assignment you can use the optional reading by Cannon and Bedard (2017) also posted with class 11-12 page material.

The written report on your analysis of either proposal is due in last class—class 12. Details to be discussed in class. Bonus mark projects can be done in groups of 1-4 students, with larger groups preferred. The max bonus marks possible for any student is 3, with no student able to obtain a final mark greater than 100%.

## **COURSE FORMAT AND EXPECTATIONS**

### Written Assignments:

Please note that **clear, concise and correct writing** will be considered in the evaluation of the assignments. You may lose points for writing that impedes communication: poor organization, weak paragraph development, excessive wordiness, hard-to-follow sentence structure, spelling mistakes and grammatical errors. Students who require additional support and/or tutoring with respect to their writing skills are encouraged to visit the Academic Success Centre (<http://www.studentlife.utoronto.ca/asc>) or one of the College Writing Centres ([writing.utoronto.ca/writing-centres](http://writing.utoronto.ca/writing-centres)). These Centres are teaching facilities – not editing services – where trained staff can assist students in developing their academic writing skills. There is no charge for the instruction and support.

### Rotman Commerce Centre for Professional Skills Teamwork Support:

The assignments require students to work in teams of up to 4. Working as a team is challenging; this is true both in the real world and in your academic classes. However, learning to work together in teams is an important aspect of your education and preparation for your future careers. You are

encouraged to review the teamwork resources available to all Rotman Commerce students at <https://rotmancommerce.utoronto.ca/teamwork-resources> while navigating these challenges, but keep in mind that supports are also available for when you think you may need extra help.

New in the 2020-2021 academic year, the Rotman Commerce Centre for Professional Skills (RC-CPS) will offer appointments with Teamwork Mentors for any teams encountering challenges in their teamwork. Some possible reasons you might book an appointment with a Teamwork Mentor include:

- Team members have identified constraints on their time, work or accommodations they require that conflict with necessary timelines for the team.
- Teams are unsure how to divide their workload for a team project.
- Teams are concerned about how to integrate the individual contributions of each member and how to ensure team members are contributing equally.
- Teams are concerned about how to ensure all group members are aware of academic integrity guidelines (e.g. properly attributing sources) and follow them.
- Teams would like to be able to communicate more effectively with each other, particularly when navigating a remote work academic environment.

To book a meeting with a Teamwork Mentor, send an email to [rotmancommerce.teamworkhelp@utoronto.ca](mailto:rotmancommerce.teamworkhelp@utoronto.ca) with the course code (e.g. RSM100) and team number (if available) in the subject line of the email. Any member of the team may reach out individually to book an appointment, but we also encourage teams to book their appointments as a team. You will normally receive a response within 24-36 hours, but note that during busy times of the semester the waiting period may be longer. Be proactive in booking your meeting, and do so **as soon as** challenges arise!

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, you should consult with your Accessibility Advisor about this course. For considerations pertaining to teamwork and accessibility, please see information in the section on Accessibility Needs below under the Policies and Procedures heading.

## Electronic Course Materials

This course will be using the following electronic course materials:

All electronic course materials will be made available free of charge in Quercus/Canvas (QC) as indicated in this course outline. Note especially that the CPA Handbook is accessible at the Rotman Library site at:

<https://www.rotman.utoronto.ca/FacultyAndResearch/BIC/Research/DatabasesBySubject> where you click on **CPA Canada Standards and Guidance** to get access to the Canadian Audit Standards (CASs). Or you can directly link to the CASs via the link below.

<https://edu-knotia-ca.myaccess.library.utoronto.ca/knowledge/Home.aspx?productid=1>

**Course Website** <https://q.utoronto.ca/courses/182630>

## Email

At times, the course instructor may decide to communicate important course information by email. As such, all UofT students are required to have a valid UTmail + email address. You are responsible for ensuring that your UTmail + email address is set up AND properly entered on the ROSI system. For more information please visit <http://help.ic.utoronto.ca/category/3/utmail.html>

Forwarding your utoronto.ca email to a Hotmail, Gmail, Yahoo or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Hotmail, Gmail or Yahoo accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

## **Course Material**

The course material has been classified into two types:

### **Required and Optional Materials**

**Required** materials are necessary to pass the course. This document lists the required readings that you must know for exams. The required material consists primarily of lecture notes, course slides, and textbook chapter material from the Smieliauskas/Bewley/Kwan/Cogliano/Barrette (SBKCB) textbook.

**All other materials should be available on Quercus/Canvas (henceforth, QC) or by clicking on the links in the course outline below (in its electronic form in QC as posted in course home page and syllabus).**

**Important Notice.** The exams will cover the course material in the following priority:

1. Class coverage of material (make sure you take good notes),
2. Class lecture notes and complementary power point slides posted on QC are intended to supply most of the class coverage. These include summaries of required and optional readings, illustrations, and solutions to questions/cases assigned for the class. The lecture notes do not cover discussions in class that may deviate from the posted material. This is why you should take good notes.
3. Other required readings, and
4. Background (optional) readings for those interested.

### **Credit/No-Credit Option in Rotman Commerce**

You may request to Credit/No-Credit (CR/NCR) an RSM course in the following cases only:

- The course will not be used for any specialist or focus, including the 8.0 RSM FCE requirement.
- The course does not have a group work component.

If you wish to request CR/NCR for an RSM course, you must contact a Rotman Commerce academic advisor by the drop deadline for the current term. The deadline for this term is November 9, 2020. Final approval is on a case-by-case basis with the permission of the Director, Rotman Commerce.

## Weekly Schedule

### Class 1: Introduction to the course and the topic of auditing

#### **Required Readings** (click on the link if given, or look for file in QC, each Class has a different page in QC):

- Chapters 1 and 2 of the SBKCB textbook, especially the essentials at beginning of each chapter
- Lecture notes and slides for class 1 (posted in QC)  
Review CAS 200—the conceptual framework of financial statement auditing

#### **Class 2: Auditor reports and responsibilities:**

- Chapters 3 and 4 of the textbook
- Class 2 slides and lecture notes
- Public Report on 2019 CPAB inspections at:

<http://www.cpab-ccrc.ca/en/topics/Reports/Pages/default.aspx>

- Verreault, D. A., S. Yang, J. Angel. 2004. "[Sprint Corporation: Ethical Decisions and Tax Avoidance Strategies](#). *Issues in Accounting Education*. Vol.19 No. 1 (February): 119-143.
- Defond et al. 2018. "[The primacy of fair presentation: Evidence from regulators and the courts.](#)" *Accounting Horizons*. (posted in QC)
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### Class 3: Key Audit Concepts I: Materiality, Audit Risk , and Professional Judgment

#### **Required Readings:**

- CAS 200, 210, 230, 620, 800, CSAE 3000.
- Chapters 5 and 6 of the textbook
- Slides and Lecture notes class 3 (posted in QC)
- Skim CAS 230, focus especially on A10. See question and solution in section V of the lecture notes for an illustration of how language and choice of words can affect auditor judgment in practice.

#### **Optional Readings (many of these are summarized in the lecture notes):**

- P. Cowperthwaite. "[Tougher than you think.](#)" *CAMagazine*. March 2013: 43-45.
- P. Cowperthwaite. "[Good Judgments.](#)" *CAMagazine*. April 2013: 45-47.
- S. Salterio. "[Shedding light on negotiations.](#)" *CAMagazine*. April 2013: 54-57
- J Lauck "[The Psychology Behind Good Judgment.](#)" *Journal of Accountancy* June 2016:26-30
- Palmrose and Kinney. 2018. "[Auditor and FASB Responsibilities for Representing Underlying Economics—What U.S. Standards Actually Say.](#)" *Accounting Horizons*. (posted in QC)
- Mano, R., M. Moritsen, and R. Pace. Principles-based accounting. *CPA Journal*. February 2006, pp. 60–63

- Principles not rules: ICAS 2006  
<https://www.icas.com/technical-resources/principles-not-rules>

Moral courage

<https://www.icas.com/ethics/discussion-paper-ethics-principles>

CPA Canada comments on above

<https://www.cpacanada.ca/en/business-and-accounting-resources/audit-and-assurance/blog/2016/march/enhancing-professional-skepticism-in-audits>

ICAS revised ethics with focus on moral courage (in effect as of late 2017)

<https://www.icas.com/ethics/icas-code-of-ethics#targetText=The%20Code%20establishes%20the%20five,Professional%20competence%20and%20due%20care>

ICAS principles of PJ

<https://www.icas.com/ca-today-news/icas-launches-new-professional-judgement-framework-for-icas#targetText=ICAS%20firmly%20believes%20that%20a.the%20scope%20for%20professional%20judgement>.

#### **Class 4: Key Audit Concepts II: Internal control, audit assertions, testing**

##### **Required Readings:**

- Skim CPA Canada Handbook Sections 9100, 9200; CSAE 3000, 3001, 3410; CSRE 2400; CAS 330, 450, 500, 501, 505, 510, 520, 710, 720, 805, 810
- Lecture notes and slides for class 4
- Ch. 7, 8, and 9 SBKCB )
- Review problems SBKCB Chapter 6, Question DC 6-1, page 297, Chapter 17 SB, EP 17-2 in Connect SB and two questions in back of lecture notes. All of these have solutions posted in the lecture notes in QC.

##### **Optional Readings:**

- Hermanson, D.R. "[How Consulting Services Could Kill Private-Sector Auditing.](#)" *CPA Journal*. Jan. 2009: 6-9.

#### **Class 5: Audit Sampling and Audit of Sales and Collection Cycle.**

**\*\*\*Mid-term Test—1 hour test (20 marks) on Friday Oct. 16 , 8-9 am – Location: online in Quercus. The mid-term test covers the 1<sup>st</sup> 5 classes of course material except for chapter 11 of your textbook.**

##### **Required Readings:**

- Skim through CAS 230, 300, 315, 320, 330, 450, 550, 560, 600, 700, 701, 705, 706.
- Chapters 10 and 11 of textbook.

- Lecture notes and slides for class 5, especially the class problems related to the CASs.
- Review Chapters 4,6, and 16 SBKCB; and appendix 6A of your textbook (similar to old ch. 6, appendices 6B and 6C as posted in QC)
- CPA Canada Audit Report starting Dec. 15, 2018 (in Bb), see Exhibit 14-3, p.137 for new audit report and pp. 16-17 SB for comparison to existing report
- SBKCB textbook Old Appendix 6C: SSA audits (same as current appendix 6A)

## **Class 6: Introduction to Audits of the Revenue and Finance Cycles**

**\*\*\*Assignment 1 due in QC by Oct. 21 at 6 pm or earlier: Case 1 assignment from Assignments page in QC. If you have difficulties posting your group assignment in QC by the deadline, then send it to my email address above as an attachment.**

### **Required Reading:**

- Chapters 11 and 14 of textbook
- Lecture notes and slides for class 6.
- HB Section 7600, CAS 540 and 570.
- Makridakis, S., R.M. Hogarth, and A. Gaga. “Why Forecasts Fail. What to Do Instead.” *MIT Sloan Management Review*. Winter 2010. Vo. 51, No. 2: 83-90. (in Bb)
- “opinion shopping” (HB 7600).
- Chapter 19 SBKCB , Part I (in QC)
- Boritz 1991 article on Going Concern (in QC)
- Lecture Notes class 6-8

### **Optional Readings:**

- Bratten et al. 2013: reading on problems auditors are having in verifying accounting estimates and fair values (posted in QC)
- Cannon and Bedard 2017: reading on more recent empirical evidence related to problems auditors are having in verifying accounting estimates (posted in QC)

## **Class 7: Completing the Audit**

### **Required Readings:**

- Slides and lecture notes for class 7
- Read chapters 15 and 16 of textbook
- CAS 540 and 570 (again).
- AuG-41 (again!)
- Cockburn, D. (1992). “At home on the range.” *CA Magazine*. CICA. May: 38-39.
- Lecture Notes class 6-8, with focus on a quantitative model for information risk (PMM).
- Chapter 16 and 19 Part II in SBKCB (Ch. 19 Part II is also in QC).
- HB Accounting/Part I-IFRS/2014 edition/The conceptual framework for financial reporting, including measurement uncertainties, IAS 18 (revenues), IAS 37 (contingencies), and IAS (leases)



**Optional Readings** (many of these are summarized in the lecture notes):

- Harris, Mainelli, and Onstwedder 2012 “Confidence Accounting: A Proposal” available at:

[https://www.longfinance.net/media/documents/Confidence\\_Accounting1.pdf](https://www.longfinance.net/media/documents/Confidence_Accounting1.pdf)

(In case you are still wondering how accounting risk (AccR) can arise, this article gives more complex actual examples. If you represent the distributions given as a point estimate, the part of the distribution materially different from the point estimate contributes to accounting risk. Also available in QC).

**Bonus presentation project in class 8: Presentation on the merits of accounting fraud allegations at GE**

**Class 8: Audit of Accounting Estimates**

**Required Readings:**

- Slides and lecture notes for class 8
- Read chapter 19 of textbook
- CAS 540 and 570 .
- AuG-41 (again!)
- Cockburn, D. (1992). “At home on the range.” *CA Magazine*. CICA. May: 38-39.
- Lecture Notes class 6-8, with focus on a quantitative model for information risk (PMM).
- Chapter 16 and 19 Part II in SBKCB (Ch. 19 Part II is also in QC).
- HB Accounting/Part I-IFRS/2014 edition/The conceptual framework for financial reporting, including measurement uncertainties, IAS 18 (revenues), IAS 37 (contingencies), and IAS (leases)

**Optional Readings** (many of these are summarized in the lecture notes):

- Harris, Mainelli, and Onstwedder 2012 “Confidence Accounting: A Proposal” available at:

[https://www.longfinance.net/media/documents/Confidence\\_Accounting1.pdf](https://www.longfinance.net/media/documents/Confidence_Accounting1.pdf)

(In case you are still wondering how accounting risk (AccR) can arise, this article gives more complex actual examples. If you represent the distributions given as a point estimate, the part of the distribution materially different from the point estimate contributes to accounting risk. Also available in QC).

**Bonus mark presentation project in class 8: Presentation on the merits of accounting fraud allegations at GE**

**Class 9: Other Audit Related Services, Association and Assurance Concepts.**

**Note: Assignment 2 is due on Monday Nov. 16 by 6 pm or earlier. To be submitted in Quercus.**

**Required Readings:**

- CAS 240 and CAS 250; AuG-4, Aug 6, Aug 16; Sections 7150, 7170, 7200, 7500,9110.
- Read chapter 17 and first part of chapter 21
- Investigative and Forensic Accounting (CPA Canada).
- Lecture notes and slides for class 9-10.

- Old Chapter 21 SBKCB Part II posted in QC with special focus on Application Cases on pp. 26-29 and pp. 57-62; Chapter 7 SB and Appendix 7B.
- Krugman, P. (Nobel Prize in economics 2008). "[Real Bonuses Based on Fake Profits: The Madoff Economy](#)" also in pages 759-760 of SB.
- Benson, S. "[Recognizing the Red Flags of a Ponzi Scheme.](#)" *CPA Journal*. June 2009: 18-25.

**Optional:**

**Class 10: Public Sector Auditing, Reporting on Internal Control, Corporate Governance, Audit Committees, and Internal Auditors**

**Required Readings:**

- Lecture notes and slides for class 10
- Read first part of chapter 21 (PS audits), Ch. 17 pp. 754-760(IC audits), appendix 6B (CG),
- Appendix 6B; Chapter 7 including appendix 7A; Ch. 17 SBKCB pp. 908-916; and Old Chapter 21 SB posted in QC pp. 20-26.
- Skim CAS 260, 265, 402, 610, 620, 720, CSAE 3000 and 3001; Sections 5800, 5815, 5925 and 9110; CSAE 3410, 3530, 3531; PS 5000, 5300, 5400, 6410, 6420
- MD&A Guidance CPA Canada
- Guidance on Criteria of Control (CPA Canada)
- Special reports regarding service organizations: pages 26-28 of chapter 16 old edition posted in QC for this class.
- More questions to which you have the solutions in lecture notes from old Ch. 18 SB posted in QC.

**Class 11: More on Professional Ethics and Audit Reasoning**

**Required Readings:**

- Lecture notes and slides for class 11
- Reread chapter 3
- Appendix 6B; Chapter 7 including appendix 7A; Ch. 17 SBKCB pp. 908-916; and Old Chapter 21 SB posted in QC pp. 20-26.
- Skim CAS 260, 265, 402, 610, 620, 720, CSAE 3000 and 3001; Sections 5800, 5815, 5925 and 9110; CSAE 3410, 3530, 3531; PS 5000, 5300, 5400, 6410, 6420
- MD&A Guidance CPA Canada
- Guidance on Criteria of Control (CPA Canada)
- Special reports regarding service organizations: pages 26-28 of chapter 16 old edition posted in QC for this class.

**Class 12: Will be held on Wednesday Dec. 9. Assignment 3 is due after this last class on Monday Dec. 14 at 6 pm or earlier.; Review of HB 5925: Audit of Internal Control; and review of the course: Auditability, Audit Quality, Accounting Quality, and Ethical Reporting**

**Required Readings:**

- Skim HB 5925

**Bonus projects 2 and 3: class presentation on review of the book: “Easy Prey Investors” by Rosen and Rosen, McGill-Queen’s University Press 2017; or presentation on book review of “The End of Accounting” by Lev and Gu, Wiley 2016. To do these bonus projects your group will need to purchase its own copy of these books (about \$40). These books will provide you with a quite different perspective of what you learned about the accounting profession in your accounting/auditing courses in Rotman Commerce.**

**Written report bonus projects due in class 12: A max of 3 bonus marks for the entire course is available for any student.** If you do not get a chance to do a bonus presentation, the alternative bonus mark project is to prepare a report involving a critical analysis from the audit perspective of the IASB’s recently revised Conceptual Framework of Financial Reporting. This can be found in CPA Canada e Exposure Draft can be found in QC for class 11-12:

You might also find useful the basis of conclusions of IASB useful in your critical analysis in class 11-12 page material in QC.

**Another bonus option is to write up a critical analysis of the American Institute of CPAs (AICPA) Exposure Draft commentary on changes introduced by the newly revised CAS 540. The AICPA exposure draft is posted in Class 11-12 QC page along with related research in the major accounting research journal The Accounting Review (Canon and Bedard 2017).**

## **POLICY AND PROCEDURE**

### **Missed Tests and Assignments (including midterm examinations)**

Students who miss a test or assignment for reasons entirely beyond their control (e.g. illness) may request special consideration.

In such cases, students must:

1. Notify the instructor AND the Rotman Commerce Program Office **on the date** of the missed course deliverable, e.g. missed test, final assessments, assignment or class (in the case of participation marks).
2. Complete a [Request for Special Consideration Form](#) and submit it along with supporting documentation this may include either your Self-Declaration of Absence on ACORN, or [Verification of Student Illness or Injury form](#) to the Rotman Commerce Office within **2 business days** of the originally scheduled course deliverable.

Students who do not provide appropriate or sufficient supporting documentation will be given a grade of 0 (zero) for the missed course deliverable.

**Note that documentation must clearly establish that you were ill or had other circumstances that prevented you from attending on the date in question. After-the-fact reports are not sufficient.**

***If you miss the mid-term test the final assessment weight will be increased from 40% to 60%.***

### **Late Assignments**

All assignments are due at the beginning of class on the date specified in the course outline. Late submissions will normally be penalized by 20% if the assignment is not received on the specified date, at the specified time. A further penalty of 10% will be applied to each subsequent day.

Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

### **Accessibility Needs**

The University of Toronto is committed to accessibility. If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please contact Accessibility Services as soon as possible at [accessibility.services@utoronto.ca](mailto:accessibility.services@utoronto.ca) or [studentlife.utoronto.ca/as](http://studentlife.utoronto.ca/as).

For courses with deliverables that require you to work in teams, please note the following. If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, requests for extensions impact everyone in the group. As a result, requests for late submissions of any component of teamwork will require compelling reasons, advance notice, and must work for everyone in the team. You are encouraged to discuss with your course instructor, Accessibility Advisor, and other team members what you need in order to successfully complete your coursework. Additionally, the Rotman Commerce Centre for Professional Skills offers Teamwork Mentors (see section above) who can help you and your team discuss how to support you effectively and how to develop a work plan that meets the needs and constraints of all team members.

### **Volunteer Notetaking**

If you're interested in helping to make our classroom more accessible, volunteer to be a notetaker!

Accessibility Services needs dependable volunteer notetakers to assist students living with a disability to achieve academic success. All you have to do is attend classes regularly and submit your notes consistently.

1. Register online as a Volunteer Note-Taker at:

<https://clockwork.studentlife.utoronto.ca/custom/misc/home.aspx>

2. Follow the link that says "Volunteer Notetakers"

3. Select your course and upload a sample of your notes

4. Once you have been selected as a notetaker, you'll get an email notifying you to upload your Notes.

If you have any questions or require assistance, please email [as.notetaking@utoronto.ca](mailto:as.notetaking@utoronto.ca) or call 416-978-6186.

Volunteers may receive co-curricular credit or a certificate of appreciation.

### **Academic Integrity**

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarships at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this academic community ensures that the UofT degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

*The University of Toronto's Code of Behaviour on Academic Matters*

<http://www.governingcouncil.utoronto.ca/policies/behaveac.htm> outlines the behaviours that constitute academic misconduct, the process for addressing academic offences, and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments:

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams:

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation:

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to), medical notes.

All suspected cases of academic dishonesty will be investigated by the following procedures outlined in the *Code of Behaviour on Academic Matters*. If you have any question about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional

information from the instructor or other UofT resources such as College Writing Centres or the Academic Success Centre.

### **Email**

At times, the course instructor may decide to communicate important course information by email. As such, all UofT students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up AND properly entered on the ROSI system. For more information please visit <http://help.ic.utoronto.ca/category/3/utmail.html>

Forwarding your utoronto.ca email to a Hotmail, Gmail, Yahoo or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Hotmail, Gmail or Yahoo accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

### **Quercus and the Course Page**

The online course page for this course is accessed through Quercus. To access the course page, go to [q.utoronto.ca](http://q.utoronto.ca) and log in using your UTORid and password. Once you have logged in, you will be at the Quercus Dashboard. On this page you will see all of the courses you are presently enrolled in. If you don't see the course listed here but you are properly registered for the course in ROSI, wait 48 hours.

### **Recording Lectures**

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission, and may not do so unless permission is granted (note: students who have been previously granted permission to record lectures as an accommodation for a disability are, of course, excepted). This includes tape recording, filming, photographing PowerPoint slides, Blackboard materials, etc.

If permission is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in anyway. It is absolutely forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

### **Notice of video recording and sharing: Download and re-use prohibited**

This course, including your participation, will be recorded on video and will be available to students in the course for viewing remotely and after each session.

Course videos and materials belong to your instructor, the University, and/or other sources depending on the specific facts of each situation, and are protected by copyright. Do not download, copy, or share any course or student materials or videos without the explicit permission of the instructor.

For questions about recording and use of videos in which you appear please contact your instructor.