



MOS3363A 570
Introduction to Auditing
Fall 2026

Instructor: Stacey Hann
Email: sthorne6@uwo.ca

Course Information

Mode of Instruction: In-Person

Calendar Description:

An introduction to auditing concepts and procedures. Students will learn to recognize statement assertions and the risks associated with them. Topics include audit methodology, ethics, judgment, and emphasizing assessment of the internal control system and its impact on audit risk.

Pre-requisite(s): MOS 3360A/B and enrolment in 3rd or 4th year of BMOS. Co-requisite(s): MOS 3361A/B.

Anti-requisite(s): Business Administration 4497A/B.

Extra Information: 3 lecture hours.

Course Weight: 0.50

Breadth: Category A

Subject Code: MOS

Notice: Unless you have either the requisites for this course (fulfilment of pre-requisites, no anti-requisite conflicts), or special permission from your Dean to enrol in it, you may be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.

MOS 3363A Introduction to Auditing Section 570

1. Course Information:

1.1 Course Description:

An introduction to auditing concepts and procedures. Students will learn to recognize statement assertions and the risks associated with them. Topics include audit methodology, ethics, judgement, and emphasizing assessment of the internal control system and its impact on audit risk.

Antirequisite(s): Business Administration 4497A/B.

Prerequisite(s): MOS 3360A/B and enrolment in 3rd or 4th year of BMOS.

Pre or Corequisite(s): MOS 3361A/B

1.2 Class time and location: Please refer to Student Centre for details.

2. Instructor Information:

Stacey Hann, CPA, CA

Email: Stacey.hann@uwo.ca

Office hours will be held remotely using Zoom. Students will be able to sign up for an appointment using the Office Hours Tool on OWL, under Content. The instructor will also be available for in-person office hours immediately after class.

3. Course Materials

Arens, A.A., Elder, R.J., Beasley, Jones, J.C., Auditing, The Art and Science of Assurance Engagements, 16th Canadian Edition, Pearson, 2025; MyLab w/ eText (Arens): ISBN 9780137954520.

Students need to purchase this edition. Second-hand or older editions will not be sufficient.

https://bookstore.uwo.ca/textbook-search?campus=KC&term=W2026A&courses%5B0%5D=570_KC/MOS3363A

MYLAB COURSE ID: hann98951

CPA Canada Handbook: online access is available on campus through the following link:

<https://edu-knotia-ca.proxy1.lib.uwo.ca/>

CPA Code of Professional Conduct (CPA Ontario website -

<https://media.cpaontario.ca/stewardship-of-the-profession/pdfs/CPA-Ontario-Code-of-professional-conduct.pdf>

Additional readings and problems may be assigned in class or posted on OWL.

All course material will be posted to OWL: <https://westernu.brightspace.com/>

Students are responsible for checking the course OWL site (<https://westernu.brightspace.com/>) regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

This course integrates financial accounting concepts learned in MOS 3360/MOS 3361 Intermediate Accounting. The course has certain elements that are geared towards students who are pursuing a professional accounting designation

4. Course Objectives

4.1 Course objectives

Upon successful completion of this course, students will be able to:

1. Develop a comprehensive definition of auditing and fraud, including the reasons why audits are necessary and also describe the different types of audits and auditors.
2. Assess a client business environment and its potential impact on the assurance process.
3. Using generally accepted auditing standards (GAAS) as a base for their knowledge, identify different categories of audit reports, the major phases of an audit and the effect on the audit approach.
4. Explain and describe the objectives and purposes of the different audit tests an auditor would perform including risk assessment, internal control, substantive and compliance tests.
5. Produce a detailed audit plan that is specific to the assurance assignment.

4.2 Course format

Class time: Class time will consist of lectures, problem solving, discussion and in-class simulations. Class discussion is expected so please be prepared for class.

Solutions: This course has a NO PHOTOS/NO RECORDING policy. Students are not permitted to take pictures, screenshots or videos of work done in class by the professor. Official solutions to the assigned problems will be made available on OWL after the relevant material is covered by all sections. You should take your own notes of solutions discussed in class.

Assignments and Examinations: The assignments and examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

4.3 How to be successful in this course

Students enrolled in this class should understand the level of autonomy and self-discipline required to be successful.

1. Invest in a planner or application to keep track of your courses. Populate all your deadlines at the start of the term and schedule time at the start of each week to get organized and manage your time.
2. Make it a daily habit to log onto OWL to ensure you have seen everything posted to help you succeed in this class.
3. Follow weekly checklists created on OWL or create your own to help you stay on track. You must strive to stay current with lectures, readings **and assigned questions**.
4. Take notes as you go through the lesson material. Keeping handwritten notes or notes on a regular Word document will help you learn more effectively as you read the textbook and attend lectures.
5. Connect with others. Try forming a study group and try meeting on a weekly basis for study and peer support.
6. Do not be afraid to ask questions. If you are struggling with a topic, contact your instructor.
7. Work smart - consistency over time is a better predictor of success than large efforts before key testing times. Plus, you are less likely to retain information in the long term if it is not consistently reviewed.
8. Reward yourself for successes. It seems easier to motivate ourselves knowing that there is something waiting for us at the end of the task.

5. Technical Requirements

- Stable high speed internet connection
- Working microphone
- Webcam
- Laptop

6. Evaluation

Data Analytics Assignments	8%
In Class Simulations	10%
Professionalism	10%
Midterm Exam (Date TBA)	20%
Quizzes	10%
Final Exam (cumulative) (Date TBA)	42%

All assignments and examinations are expected to be done by the student registered in this course, following the instructions outlined by the assessment.

Within this course, use of generative artificial intelligence (AI) tools (such as ChatGPT, Claude, Gemini, co-pilot, translation tools, and grammar-checking tools) is **not** permitted for written work submitted for evaluation. Unauthorized use of AI will be subject to academic discipline

6.1 Examinations

Exams may consist of a combination of multiple choice, typed-response, and/or excel questions.

Examinations in this course will be conducted using ProctorTrack remote proctoring service. By taking this course, you are consenting to the use of this software and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. Completion of this course will require you to have a reliable internet connection and a device that meets the technical requirements for this service. More information about this remote proctoring service, including technical requirements, is available on Western's Remote Proctoring website at: <https://remoteproctoring.uwo.ca>. The student is responsible for ensuring their account and computer are fully functional prior to the exam.

Students must enter the exam using the Proctortrack tool on OWL. Students MUST NOT end the Proctortrack session at any time during the exam (unless specifically requested to do so by the instructor, which will be formally documented by the instructor and student). The Proctortrack session may only be ended once the student has completed and uploaded their exam response. If a student prematurely ends the Proctortrack session, only the student's response up to the time Proctortrack is ended will be marked

All exams are closed book examinations. ABSOLUTELY NO dictionaries, NO grammar tools, NO translation tools, NO spell check, and NO notes, NO AI textbooks, websites, email accounts, files, etc. may be visited/accessed during the exam period.

Excel MUST NOT be used for any other purpose besides documenting your response to specific exam questions for which students are provided an Excel template. You MUST NOT document any other exam question responses in Excel and you MUST NOT copy exam questions into Excel (or into any other program/application).

Only non-programmable calculators will be allowed into the exams. If you are unsure, please ask your Instructor.

Electronic devices of any kind (including pages, cell phones and smart watches) are NOT permitted at exams.

Students are responsible for material covered in the lectures as well as the assigned problems, simulations, readings/ chapters in the text. Exams will not be returned to students but may be reviewed in the instructor's office within 2 weeks of the marks being released to students on OWL.

6.2 Data Analytics Assignments

The data analytics assignments will require students to develop their audit data analytics skills by working with data, creating data visualizations, analyzing, interpreting results, and communicating findings using Excel and/or Power BI. For some of the assignments, students will be required to use Pearson's MyLab.

Students must complete the assignments individually. Plagiarism will not be tolerated. Assignments must be submitted through the Assignment tab on the course OWL site or through Pearson's MyLab so that Turn It-In may be used to detect any plagiarism that may have occurred

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between The University of Western Ontario and Turnitin.com (<http://www.turnitin.com>).

6.3 Professionalism

Professionalism will be assessed on a weekly basis according to the following rubric.

0	Student is late for class, absent from class or attends class and does not demonstrate <u>professionalism</u> .
1	Student demonstrates <u>professionalism</u> but does not contribute to the discussion.
1.5	Student demonstrates <u>professionalism</u> , and the student contributes by asking/ answering questions and making comments. Questions/ comments are primarily factual in nature.
2	Student demonstrates <u>professionalism</u> and the student contributes by asking/ answering questions and making comments in both the lecture component of the class <u>and</u> the take up of the assigned problems/articles. Student offers insights and adds value to the class discussion. Preparation for class is evident

Professionalism is demonstrated in the following ways:

1. Arrive to class on time and remain in class for the full duration.
2. Use your electronic devices (ie. Laptop, tablet, etc.) for class purposes only. (Non class purposes include email, social media, non related news articles etc.)
3. Turn off your cell phone during class time.
4. Ensure your cell phone does not go off during class time.
5. Don't check your cell phone/electronic device messages during class time.

Class participation and engagement is an integral part of the learning experience in this course. Therefore, it is expected that every student will be prepared for each class and be a willing participant in the discussions. Voluntary class participation is expected; however, students may also be cold-called to discuss issues related to assigned material. In order for classes to run smoothly it is required that all students are fully prepared for each and every class.

Professionalism marks can make a significant difference in achieving your goal for your final course grade. **Professional marks must be earned.**

6.4 In-Class Simulations

Students will be required to submit working papers requested by the Instructor for auditing simulations performed **during class**. The simulations will require students to apply knowledge they have learned to

mock scenarios. The working papers must be submitted to the Instructor electronically through the Assignment tab on the course OWL site, upon completion of the simulation **during class time**. **A response submitted late will result in a mark of zero and the instructor WILL NOT accept submissions via email.** There will be no make up for the simulations under any circumstance.

Students must complete the simulation with their assigned group only. Plagiarism will not be tolerated. Assignments must be submitted through the Assignment tab on the course OWL site so that Turn It-In may be used to detect any plagiarism that may have occurred.

6.5 Quizzes

The quizzes will take place **during class**, are **closed book and must be done independently**. Electronic devices of any kind (including laptops, pagers, cell phones and smart watches) are NOT permitted during the test period. There will be no make up for the quizzes under any circumstance.

6.6 General information about missed coursework

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf,

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**, whether online or in person.

The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

https://registrar.uwo.ca/academics/academic_considerations/

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline.

All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request **without supporting documentation** in this course. However, the following assessments are excluded from this, and therefore always require formal supporting documentation:

- Examinations scheduled during official examination periods (Defined by policy)
- Midterm Examination (Designated by the instructor as the one assessment that always requires documentation when requesting Academic Consideration).

In the event of approval from Academic Counselling for a missed midterm exam, the weight of the midterm exam will be moved to the final exam resulting in a final exam worth 62% of your course grade.

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or those in the **Coursework with Assessment Flexibility** section below, the request cannot be recalled and reapplied. This privilege is forfeited.

6.7 Evaluation Scheme for Missed Assessments

When a student misses the Final Exam and their Academic Consideration has been granted, they will be allowed to write the Special Examination (the name given by the University to a makeup Final Exam). See the Academic Calendar for details (under Special Examinations), especially for those who miss multiple final exams within one examination period.

The date and time of the make-up examination will be determined by the department and the University Special Examination dates as outlined in the Academic Handbook:
https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf.

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student via email.

If a student is unable to meet the scheduled make-up, then the student is responsible for obtaining new accommodations from Academic Counselling, and seeking a new make-up date with the instructor which will be the next time the course is offered.

Essential Learning Requirements

Even when Academic Considerations are granted for missed coursework, the following are deemed essential to earn a passing grade.

- a passing grade on the final exam to ensure that students demonstrate sufficient mastery of the learning outcomes.

Students who do not meet the above requirement will receive a grade of 45 (or lower).

Coursework with Assessment Flexibility

By policy, instructors may deny Academic Consideration requests for the following assessments with built-in flexibility:

Flexible Completion

In Class Simulations. This course has 6 in-class simulations, and the 5 simulations with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first missed in-class simulation. Academic consideration requests will be denied for the first missed in-class simulation. Academic Consideration requests may be granted when students miss more than 1 in-class simulation, and these additional missed simulations will be reweighted to the final exam.

Data Analytics Assignments. Students are expected to submit each of the assignments by the deadline noted on the weekly schedule. Each of these assignments has a no-questions-asked 3-day grace period. This means that you can submit any of these assignments up to 3 days past the deadline noted on the

weekly schedule without penalty. As such, requests for academic consideration for these assignments will be denied.

Professionalism: This course has 12 in-person classes, and the 11 classes with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first missed class. Academic consideration requests will be denied for the first missed class.

Quizzes. This course has 6 quizzes, and the 5 quizzes with the highest marks are counted towards your final grade. Should extenuating circumstances arise, students do not need to request Academic Consideration for the first missed quiz. As such, requests for academic considerations for these quizzes will be denied

Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: *You* are responsible for your grades in this course.

6.8 Make-Up Assessments

The Exam Office operates a centralized make-up service to support faculty with the administration of approved make-up assessments. As of September 1, 2026, students will incur a fee of \$45.00 per make-up assessment booked with the Exam Office.

6.9 Special Exams

The Exam Office centrally runs formal Special Exam Days to support instructors with administering approved special exams. As of September 1, 2026, for any Special Exams booked outside of the designated special exam days, students will incur a fee of \$75.00. The designated Special Exam Days for 2026-27 are January 8 and 9, 2027, and May 7 and May 12, 2027.

7. Lecture and Examination Schedule

See Schedule on OWL

ALL ASSIGNED QUESTIONS AND ARTICLES MAY NOT BE DISCUSSED IN CLASS. HOWEVER, YOU ARE RESPONSIBLE FOR ALL ASSIGNED MATERIALS

8. Student Responsibilities:

Material covered in lectures will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

8.1 Respect

Please act respectfully towards the classroom, the instructor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the instructor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see your instructor.

Late arrivals are also distracting. Please try to arrive on time for classes.

8.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the instructor.

8.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. You may take notes and make copies of course materials for your own educational use. You may not record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes, wiki material, and other course materials publicly and/or for commercial purposes without the written consent of your instructor.

8.4 Exam Policies

- Bring student identification to exams.
- Nothing is to be on/at one's desk during an exam, except your computer and any approved materials.
- No other browsers or programs may be open while an exam is in progress.
- Students may be required to use ProctorTrack or other proctoring software.
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

9. Attendance Policy:

Attendance is required! Missing 25% of scheduled classes is considered to be too frequent. A warning email will be issued at the 20% point and if absences continue the instructor will implement the King's attendance policy below:

King's policy states that "A student may be debarred from writing the final exam for failure to maintain satisfactory academic standing throughout the year. Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course."*

10. Email and communication Policy:

Students must use their uwo email address when emailing the instructor so it does not end up in spam and can be verified. Subject line must include course and section number and should include the topic of the email. Emails need to be respectful and concise listing your issue, what you have done to solve it, and what you hope the faculty member can help you with; for example, to explain a concept, provide feedback, to make an appointment to meet in person etc.

MEM faculty will endeavor to respond to student emails within 3 business (working) days. All course changes and updates will be communicated to students via the OWL course website, so please check that frequently.

KING'S UNIVERSITY COLLEGE

GENERAL COURSE POLICIES

2026-2027

1. Academic Accommodations, Consideration for Absences

Academic Accommodation (Accessibility)

Accessibility Services works to ensure that academic programs are accessible to all students, and supports students who may have a condition related to, but not limited to, vision, hearing, mobility, different ways of learning, mental health, chronic illnesses, chronic pain, autism spectrum disorder, ADD/ADHD, and temporary conditions (beyond short-term academic consideration). Accessibility Services provides recommendations for accommodation based on medical documentation or psychological and cognitive assessment. The accommodation policy can be found [here](#) Academic Accommodation for Students with Disabilities. Information on Accessibility Services at King's can be found [here](#).

Academic Consideration for Student Absence

If a student is unable to meet a course requirement due to substantial but temporary extenuating circumstances (medical or compassionate), they should follow the procedures below.

In some cases, where instructors have built flexibility into their assessments, this flexibility will already address consideration needs.

Requests for academic consideration should be directed to the Academic Advising Office of your faculty/college of registration. Requests must be made as soon as possible and no later than 48 hours after the missed assessment.

As a rule, documentation is required for academic consideration. For academic consideration requests on medical grounds, the Student Medical Certificate is available at <https://registrar.uwo.ca/academics/pdfs/student-medical-certificate.pdf>

Students are permitted one academic consideration request without supporting documentation per term per course.

Instructors may designate one assessment per half-course weight as requiring formal supporting documentation. Please refer to the course outline for each course.

For further information, please see:

https://uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf

Absences from Final Examinations

If you miss the Final Exam, contact the Academic Advising Office of your faculty/college of registration as soon as you are able to do so. They will assess your eligibility to write the Special Examination (the name given by the University to a makeup Final Exam).

You may also be eligible to write the Special Exam if you are in a “Multiple Exam Situation” (e.g., more than 2 exams in 23-hour period, or more than 3 exams in a 47-hour period).

If a student fails to write a scheduled Special Examination, the date of the next Special Examination (if granted) normally will be the scheduled date for the final exam the next time this course is offered. The maximum course load for that term will be reduced by the credit of the course(s) for which the final examination has been deferred. See the Academic Calendar for details (under Special Examinations).

Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give notice in writing to the instructor and Academic Advising Office if a course requirement will be affected by a religious holiday/observance. Notice must be given as early as possible, and no later than two weeks prior to an examination, and one week prior to a midterm test date. It is the responsibility of such students to inform themselves concerning the work done in classes from which they are absent and to take appropriate action.

2. Support Services

Accessibility, Counselling and Student Development at King's University College:

<https://kings.uwo.ca/community/library/services/accessibility/>

Students experiencing emotional or mental health distress can access services at King's University College: <https://kings.uwo.ca/campus-life/student-supports/>

Good2talk is a good online and phone 24/7 resource for students and is available in English, Mandarin, and French: <https://good2talk.ca>, 1-866-925-5454

MentalHealth@Western provides a complete list of options about how to obtain help:

<https://www.uwo.ca/health/mental-health/index.html>

Academic Support Services at King's University College:

<https://www.kings.uwo.ca/current-students/academic-resources/>

GBSV Support:

King's (Western) is committed to reducing incidents of gender-based sexual violence (GBSV) and providing compassionate support to anyone who is going through or has gone through these traumatic events. If you are experiencing or have experienced GBSV (either recently or in the past), you will find information about support services for survivors, including emergency contacts at the following website:

Mental Health and Wellness at King's - King's University College

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

You can also reach Western's Gender-Based Violence & Survivor Support Case Manager by email or by calling 519-661-3568.

You can reach someone supports at Kings by emailing Care@kings.uwo.ca or calling 519-930-4640 to reach a social worker who can offer help.

3. Statement on Use of Electronic Devices

Use of Electronic Devices: Unless explicitly stated otherwise, you are not allowed to have a cell phone, or any other electronic device, with you during tests or examinations. Unauthorized possession of such a device during a test or examination constitutes an academic offence.

Use of Laptops, Tablets, and Smartphones in the Classroom: King's University College at Western University acknowledges the integration of new technologies and learning methods into the curriculum. The use of electronic devices such as laptop computers, tablets, or smartphones can contribute to student engagement and effective learning. At the same time, King's recognizes that instructors and students share jointly the responsibility to establish and maintain a respectful classroom environment conducive to learning.

The use of electronic devices by students during lectures, seminars, labs, etc., shall be for matters related to the course at hand only. Students found to be using electronic devices for purposes not directly related to the class may be subject to sanctions under the Student Code of Conduct; see https://kings.uwo.ca/sites/2025/assets/files/about/governance/policies/board/Board%20Policy%203_1%20Code%20of%20Student%20Responsibilities%20and%20Conduct.pdf

Inappropriate use of electronics (e.g., laptops, tablets, smartphones) during lectures, seminars, labs, etc., creates a significant disruption. As a consequence, instructors may choose to limit the use of electronic devices in these settings. In addition, in order to provide a safe classroom environment, students attending in-person class sessions are strongly advised to operate laptops with batteries rather than power cords.

4. Statement on Academic Offences

King's is committed to academic integrity. Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, is posted at https://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_offences.pdf

It is expected that students will submit work that is truly their own, completed without external assistance (human or artificial) except as explicitly permitted by the course instructor. Check with your instructor on what tools, including generative AI (ChatGPT, translation tools, grammar-checking tools) are permitted in the course. Because a tool is permitted in one course, that does not mean it is permitted in other courses.

All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference database for the purpose of detecting plagiarism of papers subsequently submitted to the system; see [https://elearningtoolkit.uwo.ca/tools/Originality Reports - TurnItIn.html](https://elearningtoolkit.uwo.ca/tools/Originality%20Reports%20-%20TurnItIn.html).

Computer-marked multiple-choice tests and/or exams may be subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

5. Copyright of Course Material

Lectures and course materials, including PowerPoint presentations, tests, outlines, and similar materials are protected by copyright. Faculty members are the exclusive owner of copyright in those materials they create. Students may take notes and make copies for their own use. Students may not allow others to reproduce or distribute lecture notes and course materials publicly (whether or not a fee is charged) without the express written consent of a faculty member. Unauthorized sharing of class content is subject to academic discipline.

Similarly, students own copyright in their own original papers and exam essays. If a faculty member wishes to post a student's answers or papers on the course website, they should ask for the student's written permission.

6. Use of Recordings

Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation and/or the participant has the prior written permission of the instructor. Unauthorized recording and/or sharing of class content is subject to academic discipline.

7. Policy on Attendance

Any student who, in the opinion of the instructor, is absent too frequently from class or laboratory periods in any course, will be reported to the Dean of the Faculty offering the course, after due warning has been given. On the recommendation of the department concerned, and with the permission of the Dean of that Faculty, the student will be debarred from taking the regular examination in the course.