

The following proposals, received on DAP between August 16-31, 2014, have been approved. For more information on the DAP process, [see the Academic Handbook here](#).

RICHARD IVEY SCHOOL OF BUSINESS

*Effective **September 1, 2014**, the following courses to be added to the HBA2 Curriculum.*

Business Administration 4583A/B Behavioural Finance

The goal of the course is to deepen students' understanding of how financial decisions are made in a vast array of settings, incorporating insights from individual and social psychology in modern financial theory.

3.0 hours, 0.5 course

Business Administration 4584Q/R/S/T Giving Voice to Values

The specific goal of this course is to improve students' capacity to act effectively when dealing with ethical conflicts and/or opportunities.

2.0 hours, 0.25 course

*Effective **September 1, 2014**, the following course be revised.*

Business Administration 4497A/B Auditing

~~This course begins with an examination of the principles and theory which underlie the practice of auditing. In particular, concepts of management assertions, audit objectives, evidence, materiality and risk, internal control, audit planning, reporting, and auditing as an attestation process are examined and discussed. Assurance services will be introduced and their application considered. The strategic lens approach to auditing will be addressed. The course also examines auditing as a professional activity, including topics such as professional judgment, ethics, legal liability, and the responsibilities of auditors to society. The latter part of the course will be concerned with audit planning and audit strategy.~~

The course begins with an examination of the factors affecting the demand and supply of assurance including independence, third party litigation, and the market for assurance services. We then review the traditional audit risk model, materiality, and the various types of audit evidence.

3.0 hours, 0.5 course

DAP UPDATE: MINOR CHANGES

No changes at this time.