

## ACCO 450: Assurance Services

### Essential Research Resources

This guide identifies key resources including **Canadian Auditing Standards & reporting, company and industry data** as well as online journals, books and media to support class projects and assignments for **ACCO 450: Assurance Services**.

You will also find guidance on careers, avoiding plagiarism, citing and referencing. For more, visit: <http://library.concordia.ca/>.

#### 1. Course Textbook

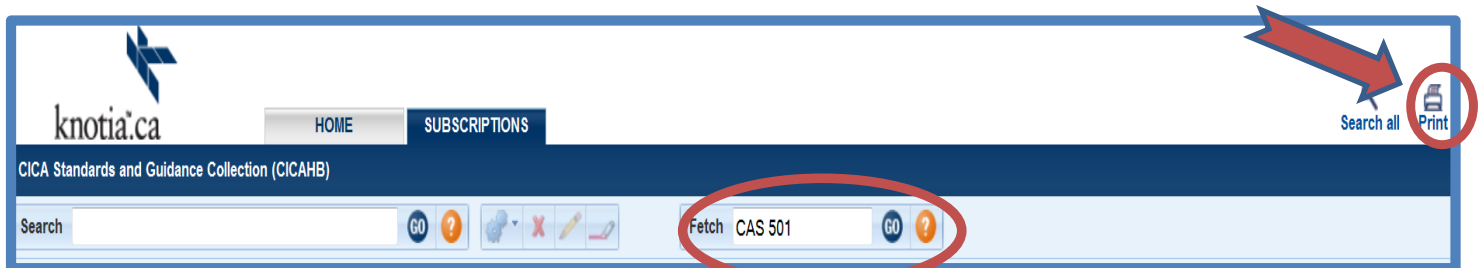
[Arens, A. A. \(2011\). Auditing: The art and science of assurance engagements \(Canadian 11th ed.\). Toronto: Pearson Prentice Hall.](#)

### Assurance Standards & Guidance - CICA

- [CICA Handbook - Assurance](#), part of the CICA Standards and Guidance Collection (CICAHB) (note: refresh your screen to load content).
- [Canadian Accounting and Assurance Reference Service \(CAARS\)](#): E.g. Understanding audit evidence, documentation by entity, financial statements, disclosure controls & procedures etc.

#### Search Tips: CICA Handbook – Assurance

To locate specific Canadian Auditing Standards (CASs) for which you have references use the document ID search option which appears in the top right of the screen. In the search box “fetch” enter **CAS 501** (note: include a space between ‘CAS’ and the number):



**Printing:** You can print specific sections using the checkboxes, a specific CAS section or the table of contents for the Handbook.

## 2. Company Data

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- [F P Advisor](#): Canadian Companies - for ratios see: Corporate Surveys, Investor Reports, Analyzer Search
- [Factiva](#): select Companies/Markets, then Company. Then select Reports. Ratios included in each report.
- [Hoovers Company Profiles](#): brief company profiles and selected ratios. Search by Company/Organization - ORG, then select Financials. Includes company profiles and a few selected ratios.
- [Mergent Online](#): ratios for U.S. and international companies. Create your own ratios by selecting Companies and adding to Company Analysis. Select companies and click on Create Comparison Report. When selecting ratios, check the box beside "Include Average in Heading."

## 3. Industry Data

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- [SME Benchmarking Tool](#): benchmarking data and ratios for Canadian small businesses (with revenues between \$30,000 and \$5 million), organized by industrial classification (NAICs) for 2006 and 2008.
- [eStatement Studies](#): by the Risk Management Association (RMA), provides composite financial data from over 190,000 anonymous financial statements operating in 600 US industries.
- [F P Advisor](#): includes industry reports of 23 of Canada's top industries and financial data for Canadian public companies.
- [www.BizStats.com](#) statistics, financial ratios, benchmarks for U.S. industries.

## 4. Corporate Governance

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- [Sustainalytics](#): governance, environmental and social research and analysis.
- [Canadian Coalition for Good Governance](#): promotes good governance practices in Canadian companies.
- [CICA The Risk Management and Governance Collection - 20 Questions Series](#): subjects covered include codes of conduct, crisis management, compensation (director and executive), **internal audits**, MD&A (management discussion & analysis), directors role in pension governance, privacy **and risk management**.
- [SEDAR](#): executive compensation in Canadian public companies. See docs: Executive Compensation form (Form 51-102F6), the Annual Report or in the Proxy Circular (also called the Management Information Circular).

## 5. Regulations

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- **Sarbanes-Oxley Act of 2002 (Corporate and Auditing Accountability, Responsibility, and Transparency Act of 2002)** (U.S. Congress)
- Securities Exchange Commission (SEC): [Sarbanes-Oxley Rulemaking and Reports](#) Links to press releases, FAQ's, final rulemaking, proposed rulemaking and special studies related to the SEC adoption of sections of the Sarbanes-Oxley Act.
- [Sarbanes-Oxley Compliance Journal](#): articles on the "latest strategies and techniques to gain and maintain compliance".

## 6. Journal Articles & Books on Assurances Services in Canada

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- [Business articles](#) on current research on assurance and auditing issues, practices and topics as well as companies and industries. Example journal titles: Canadian Tax Journal, Journal of tax Practice & Procedure
- [Books / E-Books on assurance & auditing in Canada](#) & [Emerald Ebook Collection](#) & [Palgrave Connect](#) - full-text e-books in Business, Management, and Economics.
- [Lexis Nexis](#): Financial, legal and media articles and data. International coverage (Available onsite at Vanier & Webster Libraries. (See the Webster Library Reference Desk for login details, LB 2).

## 7. News / Media: including, Wall Street Journal, National Post Globe & Mail etc.

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- [Factiva](#): Canadian & international financial news, company snapshots and financial data
- [Canadian Newsstand Major Dailies](#)
- [CPI.Q \(Canadian Periodical Index\)](#)

## 8. [Finding Case Studies – via Publishers Websites](#)

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## Also Explore

## 9. Academic Integrity

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- [Avoiding Plagiarism – 1 minute video](#) (Sheridan Libraries)
- [Concordia University - Academic Integrity](#)
- [Concordia University – What is Plagiarism?](#)

## 10. Citing & Referencing

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- [Citing Business Databases in APA format](#)
- [Citation Style Guides](#)
- [RefWorks](#): Online bibliographic management tool. Use it to store and organise your references as well as to automatically create your in-text citations and bibliography.

## 11. Careers & Job Searching

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- [JMSB's Career Management Services](#)
- [Finance Career Guide](#): includes a wealth of valuable links and resources for business career research including company rankings, salary expectations etc.
- [What can I do with a major in...?](#) plus - job search and resume, interview planning etc.
- [Working in Canada](#): explore careers in all areas of business by occupation, job title e.g. 'Auditor - CA', city, province, wages outlook and education and skills requirements.