

# Business Administration

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| Course Number:        | <b>BUAD 463</b>  |
| Course Title:         | <b>INTERNAL CONTROL AND AUDITING</b>   |
| Credits:              | 3  |
| Calendar Description: | Learners develop and evaluate an internal control system and learn how to conduct an audit. Learners apply audit techniques by completing an audit case scenario using a working paper software program. <i>(also offered by Distance Education)</i> |
| Semester and Year:    | <b>Winter 2017</b>   |
| Prerequisite(s):      | BUAD 363   |
| Corequisite(s):       | No   |
| Prerequisite to:      |  |

**Professors**

| <b>Name</b>     | <b>Phone number</b>    | <b>Office</b> | <b>Email</b> |
|-----------------|------------------------|---------------|--------------|
| Adrian Fontenla | 250-762-5445<br># 4616 | Kelowna: C111 |              |

**Evaluation Procedure**

## Course Schedule

| Date     |                  | Topic   | Textbook |
|----------|------------------|---|----------|
| Week of: |                  | Tues., Jan. 3 Classes begin for all academic programs<br>Mon., Feb. 13 Family Day - No classes<br>Tues., Feb. 14 to Fri., Feb. 17, Mid-semester break - No classes<br>Mon., Apr. 10 Last day of regularly-scheduled classes<br>Wed., Apr. 12 to Wed., Apr. 26 Final exam period*<br>*Fri., Apr. 14 to Mon., Apr. 17 Easter - No exams |          |
| Jan      | 2 <sup>nd</sup>  | Audit Strategy and Audit Program  | Ch 10    |
|          | 9 <sup>th</sup>  | Audit of the Revenue Cycle<br>Caseware: Design and Performance Test of Controls for Sales Cycle (Task 1 – Part a and b)   | Ch 12    |
|          | 16 <sup>th</sup> | Audit of the Revenue Cycle<br>Caseware: Perform Audit of Accounts Receivable (Task 2)   | Ch 12    |
|          | 23 <sup>rd</sup> | Audit of Acquisition and Payment Cycle<br>Caseware: Perform Audit of Accounts Payable and Analytics (Task 3)  | Ch 13    |

