Business Administration

Course Number:	BUAD 364	
Course Title:	INTERNAL CONTROL & AUDIT	
Credits:	3	
Calendar Description:	This course examines the principles of internal control and how to develop and evaluate an internal control system. Internal and external auditing, and how to conduct an audit are included. <i>(also offered by Distance Education)</i>	
Semester and Year:	Winter 2015	
Prerequisite(s):	BUAD 273	
Corequisite(s):	No	
Prerequisite to:	BUAD 420	
Final Exam:	Yes	
Hours per week:	3	
Graduation Requirement:	Elective – BBA, Accounting option	
Substitutable Courses:	No	
Transfer Credit:	CA, CGA, CMA	
Special Notes:		

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Professors

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Name

Phone

Office

Email

Evaluation Procedure

Term Work	15%
Mid-term Exam #1 & #2	40%
Final Exam	45%
Total	100%

Notes

Required Texts/Resources

Auditing: The art and science of assurance engagements, 12th Canadian ed., Arens, Pearson, 2013

CICA Standards and Guidance Collection, Chartered Professional Accountants Canada, 2013, http://edu.knotia.ca.ezproxy.okanagan.bc.ca/knowledge/Home.aspx?productid=1

Course Schedule

Date	Торіс	Textbook
	Mon. Jan 5 Classes begin Family Day Feb 9 & Feb 10 to 13 Reading Break – no classes Good Fri. Apr 3 & Easter Mon. Apr 6 – no classes	
Week of:		

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY