

# Business Administration

Course Number:	<b>BUAD 364</b>
Course Title:	<b>INTERNAL CONTROL &amp; AUDIT</b>
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:	<b>Winter 2015</b>
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:	

**Professors**

Name

Phone

Office

Email

**Evaluation Procedure**

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

**Notes**

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**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, <a href="http://edu.knotia.ca.ezproxy.okanagan.bc.ca/knowledge/Home.aspx?productid=1">http://edu.knotia.ca.ezproxy.okanagan.bc.ca/knowledge/Home.aspx?productid=1</a>

**Course Schedule**

Date	Topic	Textbook
Week of:	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	

## **SKILLS ACROSS THE BUSINESS CURRICULUM**

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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**

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