

FEB 8 8 1996

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE  
WINTER 1996

BA 2610 - AUDITING / AC4600

**INSTRUCTOR:** Doug Frattini

**OFFICE:** C211

**TELEPHONE:** 539-2889 (work)  
539-7465 (home)

**TEXT:** Auditing Concepts & Methods; Carmichael, Rennie, Rennie & Willington  
  
CGA Audit Case (includes WISPR software)  
  
**Extensive use of textbook.**

**PREREQUISITE &** BA 1110/1120

**COURSE DESCRIPTION:** This course examines the role of the external auditor and financial reporting, the role of the internal auditor, internal control and operational auditing.

**COURSE OBJECTIVES:** This course is a survey of the field of auditing from a practical perspective. The major objective is to acquaint the student with the fundamental principles, concepts, definitions and basic issues encountered in the business environment.  
  
The course also will develop the ability to apply analytical tools in the resolution of auditing objectives.

**GRADING:**

FINAL EXAM	35%
MAJOR TEST 1	15%
MAJOR TEST 2	15%
AUDIT CASE	20%
TERM WORK	15%

**COURSE  
CONTENT:**

TOPIC

Introduction to Course

1. Overview of Auditing
2. Reporting
3. Environment of Public Accounting
4. Elements of Auditing
5. General Planning
6. Internal Control and Control Risk
7. Planning Audit Tests
8. Audit Sampling
9. Revenue Cycle
10. Expenditure Cycle
11. Investing and Financing Cycles
12. Completion of the Audit
13. Other Types of Auditing