

GRANDE PRAIRIE REGIONAL COLLEGE  
BUSINESS ADMINISTRATION  
COURSE OUTLINE  
WINTER 1994

BA 2610 - AUDITING 3(3-0)

INSTRUCTOR: Donna Friesen

TELEPHONE: 539-2788 (work)

TEXT: Principles of Auditing, Whittington, Pany,  
Meigs, Meigs and Lam

CGA Audit Case (includes WISPR software)

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%
MID TERM	25%
AUDIT CASE	20%
TERM WORK	20%

**COURSE  
CONTENT:**

**MAJOR TOPICS**

**TEXT  
CHAPTER**

Introduction to Auditing	1
Reporting, Ethics, and Legal Liability	2,3,4
Audit Objectives, Evidence and Documentation, Planning and Analytical Review, Materiality and Risk	5,6,9,10
Internal Control and EDP	7,8
Sales and Receivables Cycle	12
Other Cycles	11,13,14 15,16
Completion of the Audit	17,18
Other Audit Services	19,20
Emerging Issues	

Problems and cases from the text and related materials to be distributed during the term.

Students are encouraged to discuss this course with the instructor at any time.

NOTE: STUDENTS ARE EXPECTED TO HAVE A WORKING KNOWLEDGE OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS AND OTHER MATERIAL FROM PREVIOUS COURSES.

**ATTENDANCE  
POLICY:**

Students are expected to attend all classes on a regular basis.