

Business Administration

Course Number: **BUAD 463**

Course Title: **INTERNAL CONTROL AND AUDITING**

Credits: 3

Calendar Description: Learners develop and evaluate an internal control system and

Professors

Name	Phone number
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Evaluation Procedure

Term Work:	
CaseWare Case	20%
Pre and post class work	15%
Special Reports Presentation	5%
Mid-term Exam	25%
Final Exam	35%
Total	100%

Notes

For the online delivery, students will require a computer, stable Internet connection, webcam and microphone. Students are expected to be present in Zoom with their cameras on for class. For the online format, students will find that the CaseWare activities will need to be completed almost entirely outside of class time.

Students will need CaseWare data file used in BUAD 363 and will need to utilize CaseWare 2022 outside of class. There will be two options for this – students will have the opportunity to download the software to their personal computer provided it is a Windows based environment. CaseWare will also be available on the library computers. However students will find it beneficial to have CaseWare available during class time.

Required Texts/Resources

Auditing, A Practical Approach - 4th Canadian Edition, Moroney 2021, with WileyPlus. This text is available in an online format with permanent access or a print format.

CPA Standards and Guidance Collection, Assurance, Canada, 2023 Edition, See Moodle for link CICA standards and guidance collection, chartered professional accountants Canada, link provided via Moodle

SKILLS ACROSS THE BUSINESS CURRICULUM

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

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining character.1 (e,-)13.1 43 ()Ti(ar)-6.4 (i)3.1 (s)-8 (.1 (c)-8 (.1 (s)-8 (i)-1.1 (3 ()0.6 (w)-2.9 (o)-12.3 (r)-1.1 (t)-1.1 (i)3.nan)-12.2 m)-12