

Business Administration

Course Number:	BUAD 363
Course Title:	
Credits:	3
Calendar Description:	Learners study the principles of audit planning, and internal and external auditing. Learners use a working paper software program to plan a year-end audit engagement file.
Semester and Year:	FALL 2021
Prerequisite(s):	No
Corequisite(s):	BUAD 273
Prerequisite to:	BUAD 463
Final Exam:	Yes
Hours per week:	3
Graduation Requirement:	BBA, Accounting Specialty - Elective
Substitutable Courses:	No

Evaluation Procedure

Term Work: Case Term Project (in CaseWare) Pre and post class work	25% 15%
Mid-term Exam	25%
Final Exam	35%
Total	100%

Course Schedule

		Classes Start: Wednesday, September 8 STAT Thursday, September 30 STAT Monday, October 11 STAT Thursday, November 11 & 12 Last day of regularly scheduled Classes: Monday, December 6	
Sept	8-11	Audit and Other Assurance Services	Chp. 1
Sept	12-18	The Public Accounting Profession	Chp. 2
Sept	19-25	Professional Ethics and Legal Liability	Chp. 3
Sept/ Oct	26 -2	Audit Responsibilities and Objectives	Chp. 4
Oct	3-9	Audit Responsibilities and Objectives Continued	Chp. 4
Oct	10-16	Audit Evidence	Chp. 5
Oct	17-23	Midterm Exam (held during class time) Client Acceptance, Preliminary Planning and Materiality	Chp. 6
Oct	24-30	Client Acceptance, Preliminary Planning and Materiality Cont. Risk Assessment and Inherent Risk	Chp. 6 Chp 7
Oct/ Nov	31-6	Risk Assessment and Inherent Risk Continued	Chp. 7
Nov	7-13	Understanding the Internal Control System	Chp. 8
Nov	14-20	Control Risk Assessment	Chp. 9
Nov	21-27	Audit Sampling Concepts	
