

Auditing Concepts and Methods

Business Administration 426

Section: E100

Term: 2002 Spring

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Discussion Topics: Course Objectives:

The course is intended to enhance the student's knowledge of the content of auditing and to help develop decision making skills that can be applied to that content, (i.e. what external audits are and are not, why they are done and how they are done.) Decision making skills involve the analysis, diagnosis and evaluation of auditing situations in which professional judgement is required. A related course objective is to help the student refine the skills needed to communicate the results of such an analysis to others.

Course Coverage:

This course will present a conceptual foundation of the nature and purpose of the external audit function in the Canadian environment. It will also discuss some of the more recent developments in the field of auditing.

Grading: 20% Term Work

30% Midterm Exam

50% Final Exam

100%

Required Texts: Arens, Loebbecke, Lemon & Spletstoeser: Auditing and Other Assurance Services, 8th ed, Prentice-Hall: 2000.

Recommended Texts:

Materials/Supplies:

Prerequisite/Corequisite: BUS 321; 60 credit hours.

Notes:

This outline is derived from a course outline repository database that was maintained by SFU Student Services and the University's IT Services Department. The database was retired in 2014 and the data migrated to SFU Archives in 2015.