SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY

SAULT STE. MARIE, ONTARIO

COURSE OUTLINE

Course Outline: COMPUTER AUDITING

Code No.:   ACC 319-4
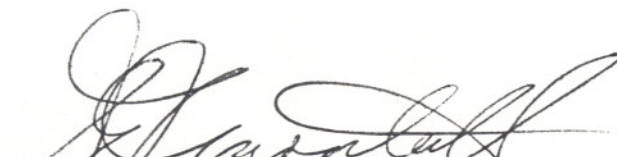
Program: EDP

Semester: WINTER

Date: NOVEMBER, 1985

Author: J.W. MITCHELL

New: _____   Revision: __X__

APPROVED: _____   85-11-11
          Chairperson   Date

COMPUTER AUDITING	ACC 319-4
Course Name	Course Number

PHILOSOPHY/GOALS:

1. Students will be given a review of the computer environment that the auditor works in.

2. Students will know the areas of fraud and invasion of privacy that the auditor is concerned with.

3. Students will know the controls that are required in a computer system.

4. Students will know some of the techniques applicable to the examination and testing of the computer system.

METHOD OF ASSESSMENT (grading method)

- 3 regular term tests @25   -   75%
- assignment and participation   -   25%
- 1 final   -   25%
 exam*

*to be written by a student who has failed/missed one or two of the regular term tests provided class assignments have been completed and student has had regular class attendance.

GRADING

A (85-100) - outstanding achievement
B (70-84) - consistently above average achievement
C (55-69) - satisfactory or acceptable achievement in areas subject to assessment
R (under 55) - Repeat - the student has not achieved the objectives of the course and the course must be repeated

TEXTBOOK

EDP Auditing - A Primer by J. Sardines, J. Burch, R. Asebrook

COURSE OUTLINE

WEEK	CHAPTER	DESCRIPTION
1&2	1 & 2	Computer Audit Environment
1&2		Computer Fraud and Invasion of Privacy
3	3	Introduction to Computer Audit Controls, Case #1
4	4	Administrative Controls
	TEST #1 (1-4)	
5	5	Operational Controls
6	5	Operational Controls (cont'd)
7	6	Documentation Controls
8	7	Security Controls
	TEST #2 (4-7)	
9		Cost/Effectiveness Analysis of Controls
10		Case Study
11	8	Basic Computer Audit Techniques
12	8	Computer-Assisted Audit Techniques
13	8	On-Line Process Systems
14		Case Study
	TEST #3	
15	8	Auditing On-Line Processing System
16		Final Test/Assignments