SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY

SAULT STE. MARIE, ONTARIO

COURSE OUTLINE

Course Outline: COMPUTER AUDITING

Code No.: ACC 319-4

Program: COMPUTER PROGRAMMER

Semester: FOUR

Date: JANUARY 1989

Author: J. W. MITCHELL

New: _____ Revision: X

APPROVED: _____ 88-06-20
Chairperson Date

ACC 319-4 COMPUTER AUDITING

PHILOSOPHY/GOALS:

1. Students will understand the computer environment that the auditor works in.
2. Students will understand the areas of fraud and invasion of privacy that the auditor is concerned with.
3. Students will understand the controls that are required in a computer system.
4. Students will understand and be able to use some of the techniques applicable to the examination and testing of the computer system as it relates to the auditor.

METHOD OF ASSESSMENT (GRADING METHOD)

3 regular term tests	3 @ 25%	- 75%
Assignments/participation		- 25%
1 final exam *		- 25%

* To be written by a student who has failed/missed a regular term test provided all class assignments have been completed and the student has attended classes regularly. The mark on this final test will replace the mark on the test that was failed/missed.

GRADING

A+	=	90% - 100%	Consistently Outstanding
A	=	80% - 89%	Outstanding Achievement
B	=	70% - 79%	Consistently Above Average Achievement
C	=	55% - 69%	Satisfactory or Acceptable Achievement
R	=	Under 55%	Repeat - Student must repeat the course

TEXTBOOK

"EDP AUDITING - A PRIMER", by J. Sardines, J. Burch, and R. Aswbrook

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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