SAULT COLLEGE OF APPLIED ARTS & TECHNOLOGY

SAULT STE. MARIE, ONTARIO

COURSE OUTLINE

Course Outline: COMPUTER AUDITING
_____

Code No.:   ACC362-4
_____

Program: COMPUTER PROGRAMMER
_____

Semester: SIX
_____

Date: JANUARY 1991
_____

Previous Outline
Dated: JANUARY 1989
_____

Author: J. W. MITCHELL
_____

                                              X
                       New: _____   Revision: _____

APPROVED: _____   .   _____
          Dean, Business & Hospitality   Date

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
```

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)

WEEK	CHAPTER	DESCRIPTION
5	5	Operational Controls
6	5	Operational Controls (cont'd)
7	6	Documentation Controls
8	7	Security Controls

TEST #2 (4 - 7)

WEEK	CHAPTER	DESCRIPTION
9		Cost/Effectiveness Analysis of Controls
10	8	Basic Computer Audit Techniques
11	8	Computer-Assisted Audit Techniques
12 & 13	8	Auditing On-Line Process Systems
14		Case Study

TEST #3

WEEK	CHAPTER	DESCRIPTION
15		Final Test/Assignments