

COURSE : PRINCIPLES & PRACTICE OF AUDITING
LEVEL : LEVEL I
SUBJECT : COURSE STRUCTURE
COURSE CODE : CITA 101

Course Objective

To help provide academic and professional insights into Auditing as a subject discipline.

Course Description

The course is designed to assist students to appreciate the significance of Auditing in corporate and non-corporate entities. The nature, purpose, scope, objectives and limitations of auditing are among the main highlights. Audit planning, evidence and reporting framework are explored.

COURSE OUTLINE

Week 1 -10	The Nature, Purpose and Scope of Auditing, The regulatory framework of auditing
Week 11 – 16	Fundamental principles and concepts, The framework of auditing, Audit planning and evaluation
Week 17 – 22	Evidence collection and analysis, Performance of an Audit, Reporting framework

Reference

1. Auditing Hand Book Vol II published 2014 by Dr. A. A. Twumasi
2. Milichamp, A. H. *Auditing: an Instructional Manual*. Continuum.
3. Woolf, E. *Auditing Today*. Prentice Hall