



ACC 258: Auditing

This study of the audit function, as performed by the outside public accounting firm, covers all stages-planning the audit, gathering evidence, review of internal control provisions, development of working papers, analysis of accounts, and preparation of statements and audit reports. The ethics of the accounting profession are stressed throughout the course. Prerequisite: ACC 102 with a grade of C or better or permission of department chair. Three lecture hours per week.

Course Student Learning Outcomes

1. Define and discuss terms used in contemporary audits.
2. Explain the functional role of auditing and its impact on the success of an organization.
3. Define ethics as it relates specifically to auditing, as well as to business and general society.
4. Explain the demands for financial statement audits.
5. Describe the relationship between accounting and auditing.
6. Explain the overall process of planning, benchmarking, gathering evidence, analytical thinking and deliverables involved in conducting a financial audit.

Credits: 3

Program: Accounting