ACCT 6380 (HMGT 6380) Internal Audit (3 semester credit hours) The course covers internal audit from a broad perspective that includes information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, audit techniques, consulting and emerging internal audit issues. This is the first course leading to Internal Auditing Education Partnership (IAEP) Certificate and prepares students for the Certified Internal Auditor Exam. Students work on internal audits as part of class along with learning the latest internal audit techniques. (3-0) Y