ACCT 6334 - Auditing

This course introduces the basic concepts, philosophy, standards, procedures, and practices of auditing. Topics include generally accepted auditing standards, the role of the independent auditor, professional conduct and ethics, auditor’s reporting responsibilities, risk assessment, internal control, evidential matter, and management fraud. ACCT 3331 will also be counted as a prerequisite. Prerequisite: ACCT 6330 or equivalent. (3-0) S