

ACCT4334 - Auditing

[ACCT 4334](#) Auditing (3 semester credit hours) Basic concepts, philosophy, standards, procedures, and practices of auditing are presented. Topics include generally accepted auditing standards, the role of the independent auditor in society, professional conduct and ethics, auditor's reporting responsibilities, risk assessment, internal control, fraud, and evidential matter. Prerequisite: [ACCT 3331](#) with a minimum grade of C. (3-0) Y