

ACC 5400, Advanced Auditing and Assurance Services

Course Description: This is the second of two integrated courses on auditing and assurance standards. This course focuses on collection, analysis and evaluation of audit evidence, auditing procedures and tests, assessment of risks, required disclosures, reports, and case studies.

Prerequisites: ACC 3250 and ACC 3900, each with a grade of C or better; admission to the MBA Program-Accountancy Concentration Program, or permission of the Coordinator, Graduate Business Studies.

Learning Objectives:

1. Attestation theory
2. Auditing standard setting
3. Auditing profession
4. Auditing reports
5. Materiality and audit risks
6. Ethics of audit profession
7. Audit plan and audit program
8. Application of the Audit Process to the Sales and Collection Cycle
9. Application of the Audit Process to Other Cycles
10. Completing the Audit