Bemidji State University

ACCT 4310: Auditing & Attestation (AUD)

A. COURSE DESCRIPTION
   
   Credits: 3
   
   Lecture Hours/Week: *.*
   
   Lab Hours/Week: *.*
   
   OJT Hours/Week: *.*
   
   Prerequisites: None
   
   Corequisites: None
   
   MnTC Goals: None

   Planning the auditors engagement with clients, evaluating internal controls, obtaining and documenting information, reviewing engagements, evaluating information, and preparing communications. Course intended primarily for Certified Public Accountant candidates. Prerequisite: ACCT 4210 or consent of instructor.

B. COURSE EFFECTIVE DATES: 08/25/2014 - Present

C. OUTLINE OF MAJOR CONTENT AREAS
   
   1. Engagement Responsibilities
   2. Evidence Gathered in the Business Processes.
   3. Governmental Audits
   4. Internal Control Process
   5. Reporting
   6. Risk Assessment
   7. Strategic Planning

D. LEARNING OUTCOMES (General)
   
   1. understand the basic concepts underlying an audit of financial statements and an audit of internal control over financial reporting.
   2. learn how to apply those concepts to each type of audit.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies
   
   None

F. LEARNER OUTCOMES ASSESSMENT
   
   As noted on course syllabus

G. SPECIAL INFORMATION
   
   None noted