

# 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