

# Bemidji State University

## ACCT 4210: Auditing I

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites:  
None

Corequisites: None

MnTC Goals: None

Duties and responsibilities of an auditor, kinds of audits, and audit programs. Preparation of audit working papers and compilation of audit data. Prerequisites: ACCT 3202 and ACCT 3302.

**B. COURSE EFFECTIVE DATES:** 09/03/2002 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. The basic concepts underlying an audit of financial statements and an audit of internal control over financial reporting
2. How to apply those concepts to each type of audit.

### D. LEARNING OUTCOMES (General)

1. focus on the demand and supply of such services
2. focus on understanding the three concepts that underlie the audit process: audit risk, materiality, and evidence
3. focus on applying those concepts to the revenue process, completing the audit, and audit reporting.
4. cover professional conduct and legal liability.
5. understand why and how audits are performed.

### E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted