

ACC5360 : External Auditing and Assurance

This course explores assurance concepts associated with external auditing. Topics include the regulatory environment applicable to external auditing, generally accepted auditing standards (GAAS), audit reporting, professional conduct and ethics, audit responsibilities and objectives, audit evidence, audit planning and analytical procedures, and information systems auditing. Emphasis is placed on current professional research in external auditing and assurance and analyzing and solving problems within the accounting profession.

Credits 4.0

Prerequisites

[ACC5328: Intermediate Financial Accounting III](#)

Corequisites

None