

Course Abstract

Course ID and Name: ACC 207, Auditing

Department: Business and Computer Science

Chairperson or Course Coordinator: Dr. Aslihan Cakmak

Office Location: ED 123

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Prerequisites: ACC-212 or permission of the department chair

Co-requisites: None

Course Description:

Designed to acquaint the accounting student with current concepts in auditing, the coverage of Generally Accepted Auditing Standards, accounting concepts and procedures, and the preparation and interpretation of the audit report.

Credits: 3

If you need accommodations due to a disability, contact Disability Services in Edison Hall Room 100, 732.906.2546.

To foster a productive learning environment, the College requires that all students adhere to the Code of Student Conduct, which is published in the college catalog and website.

Learning Outcomes:

Upon successful completion of the course, students will be able to:

1. Enumerate and discuss the principles of auditing as they pertain to an independent examination of financial statements.
2. List and define the generally accepted auditing standards.
3. Enumerate and discuss the provision of the Sarbanes-Oxley Legislation.

Course Content Areas:

- Describe the purpose and nature of financial statement audits
- Describe the different types of audits and the major steps in this process
- Identify fundamental internal controls over cash receipts, cash disbursement and marketable securities
- Explain procedures necessary to complete the audit and the laws governing them