



SYLLABUS COLLEGE OF BUSINESS ADMINISTRATION

Course Number Course Name	BA446 AUDITING THEORY AND PRACTICE
Credit Value (Breakdown of theory and lab credits)	3 Theory
Catalog Course Description	Accepted principles, practices, and procedures used by public accountants for certifying corporate financial statements. Prerequisite: BA 304 (3,3T+0S)
Student Learning Outcomes/Objectives /Competencies of the Course	<ol style="list-style-type: none"> 1. To build an understanding of audit theory and its application in the audit of financial statements. 2. To build an understanding of steps required to perform both internal and independent audits and detection of fraud. 3. To understand the legal and ethical challenges faced by auditors and what they can do to face those challenges. 4. To strengthen analytical and problem-solving skills
College-Wide Student Learning Outcomes	<ol style="list-style-type: none"> 1. Communication 2. Critical Thought 3. Information Literacy 4. Cultural Competence <p>Outcome in Bold</p>