



Course Competency Report by Code

Code: AUO1

Concepts in Auditing and Information Systems (AUO1)

Course of Study: AUO1 - Concepts in Auditing and Information Systems
Course Level: Undergraduate
Course Division: Upper Division Major
Discipline: Business
Course Type:
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
302.1.1	Nature and Purpose	The student understands the nature and purpose of information systems.
302.1.2	Internal Control Systems	The student understands the need for and uses of internal control systems.
302.1.3	Information System Auditing	The student understands information system auditing.
302.4.1	Public Accountants	The student understands the roles, responsibilities, and professional standards of the public accountant.
302.4.2	Code of Professional Conduct	The student understands the Code of Professional Conduct for public accountants.
302.4.3	Internal Control Structure	The student understands Internal Control Structure.
302.4.4	Auditing Financial Statements	The student understands how to audit financial statements.
302.4.5	Audit Documentation	The student understands what information to include in each form of audit documentation.
302.4.6	Assurance Services	The student is knowledgeable about assurance services unrelated to auditing but provided by auditors.