



Course Competency Report by Code

Code: C240

Auditing (C240)

Course of Study: C240 - Auditing
Course Level: Undergraduate
Course Division: Senior
Discipline: Accounting
Course Type: One Assessment
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3030.1.1	Professional Responsibilities and Standards	The graduate understands the roles, responsibilities, and professional standards of the public accountant, including the Code of Professional Conduct.
3030.1.2	Planning the Audit Engagement	The graduate effectively plans an audit engagement.
3030.1.3	Auditing Internal Controls	The graduate assesses the internal control environment to identify potential risks.
3030.1.4	Performing Audit Procedures and Evaluating Evidence	The graduate performs audit procedures for various accounts and evaluates evidence in accordance with generally accepted auditing standards.
3030.1.5	Evaluating and Reporting Audit Findings	The graduate analyzes audit findings and prepares the final reports at the completion of an audit.