



Course Competency Report by Code

Code: C244

Advanced Auditing (C244)

Course of Study: C244 - Advanced Auditing
Course Level: Graduate
Course Division: Second Year Master's
Discipline: Accounting
Course Type: One Assessment
Department: Business

COMPETENCY #	COMPETENCY NAME	COMPETENCY TEXT
3031.1.1	Professional Ethics and Legal Liability	The graduate applies ethical and legal professional standards in a business environment to perform a variety of assurance activities.
3031.1.2	Assurance, Attestation and Internal Auditing	The graduate knows the different types of engagements performed by CPAs and the standards that apply to assurance, attestation, and internal auditing.
3031.1.3	Auditing Business Processes	The graduate plans, assesses risk, and performs audit procedures on various business processes.
3031.1.4	Fraud Detection	The graduate applies appropriate auditing procedures to detect fraud.
3031.1.5	Sampling	The graduate uses statistical and nonstatistical sampling methods to test controls and audit assurances.
3031.1.6	Conducting an Audit	The graduate documents audit evidence and communicates the results of an audit.