



## Course Description – Curriculum

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**Subject :** 2601322 Auditing

AUDITING

**Credits :** 3(3-0-6)

**Course Condition: Prerequisite:** 2601223

**Description :** General knowledge of auditing; audit objective and scope; audit-related service engagements; legal provisions on auditing; professional ethics and responsibilities of auditors; auditing standards; client acceptance and continuance; audit planning; risk identification and assessment; materiality; internal control; audit evidence; use of the work of other experts; auditing techniques; audit sampling; audit of revenues, expenses, assets, liabilities and owners' equity; audit completion; auditor's reports; quality control for auditing.

