

Course Description – Curriculum 2013

Subject: AC316 Auditing

Credits: 3

Prerequisite: AC311 and AC312

Description: General concepts about auditing and its profession, Code of Ethics for professional accountants, audit evidence, audit documentation, engagement quality control, audit planning, errors and fraud, audit risks, materiality, financial reporting controls, controls and audit of computer-based information system, audit sampling, tests of control and substantive tests of important cycles and accounts, forming an opinion in the auditor's report.