

COURSE DETAIL

AUDITING

Country

Thailand

Host Institution

Thammasat University

Program(s)

Thammasat University

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Business Administration

UCEAP Course Number

131

UCEAP Course Suffix**UCEAP Official Title**

AUDITING

UCEAP Transcript Title

AUDITING

UCEAP Quarter Units

5.00

UCEAP Semester Units

3.30

Course Description

This course covers general concepts about auditing, auditing standards, major components of assurance services and audit profession, Code of Ethics for auditors, audit quality management, audit planning, errors and fraud, assessment of audit risks and related audit strategies, materiality, tests of financial reporting controls, audit sampling, tests of control and substantive tests of major cycles and accounts, critical applications of a questioning mindset and evaluations of reasonable alternatives to reach well-reasoned conclusions and to form an opinion in the auditor's report.

Prerequisite: Intermediate Accounting 1 and 2.

Language(s) of Instruction

English

Host Institution Course Number

Auditing

Host Institution Course Title

AUDITING

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department

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