Nebraska Wesleyan University

ACCT 4420 Auditing

Catalog

2026-2027

Course Description

This course provides an overview of the auditing profession and studies the various types of audit reports. Ethics and professionalism are discussed in the framework of the Code of Professional Conduct for Certified Public Accountants. Concepts such as materiality, audit risk, and evidence are visited, as well as audit planning, internal control, and workpaper documentation. The concept of audit sampling is introduced. Auditing applications to the various business cycles and financial statement accounts are explored.
Prerequisite(s): Grade of "C-" or better in ACCT 2120 Intermediate Accounting II or permission of the instructor.
(Normally offered each spring semester.)

Course Hours

3 hours

Departments

1. Business, Accounting and Economics (Undergraduate)