



BAKER COLLEGE
STUDENT LEARNING OUTCOMES
ACC 4110 Accounting, Systems and Controls I
3 Semester Hours

Student Learning Outcomes and Enabling Objectives

1. Examine the various facets of the auditing profession.
 - a. Survey other assurance services
 - b. Compare internal and external auditing
 - c. Identify various types of audits
 - d. Investigate professional organizations and journals
 - e. Explain how standards and rules establish a conceptual framework for auditors to work in.
 - f. Examine the role ethics plays in the auditing profession.

2. Evaluate internal controls
 - a. Identify internal controls for each cycle
 - b. Document internal controls
 - c. Evaluate effectiveness of internal controls for each cycle.
 - d. Assess control risk

3. Plan and design an audit process
 - a. Study the client's business environment
 - b. Identify cycles typical to various industries
 - c. Apply a specific set of rules and standards to an auditing engagement

4. Prepare reports and appropriate communication of results
 - a. Identify appropriate procedures to complete an audit
 - b. Issue appropriate report and required communications.

Big Ideas

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- Auditing profession
 - Standards and rules
 - Internal controls
 - Audit process
 - Other assurance services
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These SLOs are not approved for experiential credit.

Effective: Fall 2017