

**2601322 Auditing**  
**AUDITING**

**3(3-0-6)**

Prerequisite: 2601223

General knowledge of auditing; audit objective and scope; legal provisions on auditing; ethics and responsibilities of auditors; professional auditing standards; internal control; audit planning; auditing technique; audit evidence; sampling; verification of revenues, expenses, assets, liabilities and owners' equity; audit reports.