

<b><u>INTERNAL AUDITING</u></b>	<b>Prerequisites Required (List)</b>	<b>Other Courses that complement this one (List)</b>	<b>Semesters Offered (List)</b>
ACCT 7233 - <b>Graduate Internal Auditing</b> Prereq.: consent of instructor. Primarily for MBA and MS students. Theory of internal auditing; efficiency, effectiveness, and economy audits.	-	-	Spring Only
ACCT 7231 - <b>Internship in Accounting</b> Prereq.: permission of instructor and department chair required. Credit will not be given for this course and ACCT 4231 or 4333 or 7333. Pass-fail grading. At least 20 hours per week (3 credits) of learning experience in accounting under the general supervision of a faculty member and direct supervision of a professional in accounting. Grading based on the faculty member's evaluation, a written report by the professional supervisor, and a written report by the student.	-	-	Summer, Spring, or Fall
ACCT 7232 - <b>Case Studies in Internal Auditing</b> Prereq.: ACCT 7233. Primarily for MBA and MS students. Performance, compliance, prudence, and fraud audits.	-	-	Summer
ACCT 7234 - <b>Operational Auditing</b> Prereq.: ACCT 7233. Primarily for MBA and MS students. Operational audit methodology for management audits, functional audits, risk analysis, and auditable unit analysis.	-	-	Fall Only