Application for Graduate Minor in Auditing
Fisher School of Accounting

Student Name: _____ UF ID: _____

UF Email Address: _____@ ufl.edu

Anticipated Graduation Date (semester, year) _____

	Yes	No
1. Are you a graduate ISOM student?	☐	☐
2. Did you complete an undergraduate degree in accounting?	☐	☐

If yes, then your plan of study for the audit minor will require fewer credits. Your accounting advisor will assess your accounting background to determine which courses you will need.

3. Are you classified as an International student?   ☐   ☐

If yes, then prior to obtaining approval to participate in the auditing minor, International students must seek approval from the ISOM Department. _____ _____

<div align="right">ISOM Department Approval   Date</div>

Preliminary Plan of Study			
TERM	TERM	TERM	TERM

Student signature below acknowledges all of the following:

- The student has met with an academic advisor and understands all course requirements for the minor.

- The student will inform the academic unit offering the minor of any change in the student's anticipated graduation date before the beginning of the semester in which the student intends to graduate.

- The student understands that in order to be awarded the minor, the student must maintain a minimum "B" average in *all* coursework required in the minor.

- The student understands that if they do not intend to complete the minor and/or they do not meet the course work for GPA requirement for the minor, they must cancel it by the degree application deadline for the semester in which they intend to graduate by notifying **both** the academic unit offering the minor and their degree program advisor. <u>Failure to do so will delay the student's graduation by a semester</u>.

_____   _____
Student Signature   Date

_____   _____
Fisher School of Accounting Approval   Date

Application for Graduate Auditing Minor for ISOM Students 10/29/2014

12 Credit Graduate Auditing Minor for Graduate ISOM Students

Companies are increasing the quality and efficiency of their audits and consulting engagements by employing technology. This has led to an increased need for a combination of auditing and technology skills for students interested in employment opportunities with corporations and consulting firms. By working jointly with the Fisher School of Accounting, the Department of Information Systems and Operations Management has obtained approval for a minor in Auditing which is only available to MS-ISOM students. To obtain this minor, an MS-ISOM student is required to supplement the MS-ISOM course work with the following course work focused on Auditing.

Required Modules (8 credits)

Course	Special Prerequisite for ISOM Students Enrolled in the Auditing Minor	Description	Availability	Credits
ACG 5005 Financial Accounting	7BA & MST	Introduction for prospective managers. Primary emphasis on financial reporting and analysis.	Fall, Module 1 Spring, Module 3	2
ACG 5075 Managerial Accounting	7BA & MST & ACG 5005 "C"	Introduction for prospective managers. Primary emphasis on management control systems.	Fall, Module 2 Spring, Module 4	2
ACG 5637 Auditing 1	7BA & MST & ACG 5075 "C"	Concepts and theory underlying the audit of third party assertions. Coverage includes the audit environment, risk assessment, evidential search and evaluation, internal controls, audit programs and audit reporting.	Fall, Module 1 Spring, Module 3	2
ACG 5647 Auditing 2	7BA & MST & ACG 5637 "C"	Second of a two-course sequence. Applies the concepts and theory of auditing to gain assurance about key business processes and financial statement assertions. Coverage includes: audit sampling, revenue process, acquisition process, human resource management process, inventory management, resource management processes; completion activities, audit reports and subsequent events.	Fall, Module 2 Spring, Module 4	2

Required Modules – Select Two (for a total of 4 credits)

Course	Special Prerequisite for ISOM Students Enrolled in the Auditing Minor	Description	Availability	Credits
ACG 6635 Issues in Audit Practice	7BA & MST & ACG 5647 "C"	This course provides in-depth discussion of the fundamental concepts underlying audit practice, including introduction to current topics in auditing, advanced audit methods and trends in auditing practice.	Varies – but never available summer	2
ACG 6685 Forensic Accounting	7BA & MST & ACG 5647 "C"	Analysis of contemporary forensic and investigative accounting. Topics include: fraud auditing, litigation support, valuation, cybercrime, and other key forensic topics.	Varies – but never available summer	2
ACG 6697 Information Systems Assurance	7BA & MST & ACG 5647 "C"	This course introduces the concepts of risk, control and assurance in environments with advanced information technology. The course also covers technology based audit tools and techniques.	Varies – but never available summer	2