

# INTERNAL AUDITING MINOR

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Since Sarbanes-Oxley, the demand for internal auditors has expanded. As a result, internal auditors are in high demand and the field of internal auditing is one of the top five growing professions.

Students in this minor will learn the fundamental role of internal auditing in a free-market environment and the importance of that role to corporate governance. They will develop audit judgment and an ethical framework to guide actions; understand the client's business environment and how to apply the risk assessment model to each audit; and master advanced audit techniques that simulate the real world. Specific attention is also given to concepts surrounding the auditing of information systems, privacy and security issues, and fraud auditing.

The Internal Auditing minor is open to accounting majors and is an attractive option for other Lubin business majors and students majoring in fields such as information systems and economics.

## Minor Requirements

Code	Title	Credits
<b>Required Courses</b>		
ACC 203	Financial Accounting	4
ACC 204	Managerial Accounting	4
ACC 305	Internal Auditing I	3
ACC 306	Internal Auditing II	3
ACC 366	Forensic Accounting	3
ACC 375	Accounting Information Systems <sup>1</sup>	3,4
or CIT 342	Systems Analysis and Design	
<b>Total Credits</b>		<b>20-21</b>

<sup>1</sup> Accounting majors must take CIT 342 Systems Analysis and Design; non-accounting majors must take ACC 375 Accounting Information Systems.