

ACC05

HOW AUDITORS DETERMINE CRITICAL AUDIT MATTERS: A CASE STUDY

Magdy Farag

California State Polytechnic University, Pomona, Pomona, California, USA

Abstract

The Critical Audit Matters (CAMs) requirement is a relatively new topic that needs to be added to auditing courses' curricula for graduate and undergraduate students. A case study can be an engaging pedagogical tool to facilitate the understanding of this topic among accounting students. This case study aims to depict the CAM topic by presenting how the audit team in a public accounting firm discusses and identifies potential issues that need to be included as CAMs in the audit report of a client that operates in the information technology industry.

Conference Track

Accounting