**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course Description Sample**

**Subject: international auditing standards**

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| This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use f the learning opportunities. These characteristics have to be matched with the description of the program. |

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| 1. Educational Institution | Shatt Al-Arab University College |
| 2. Department / Center | Accounting |
| 3. Course Title /Code | international auditing standards |
| 4. Lecturer Name |  |
| 5. Type of Teaching | Attendance |
| 6. Academic Year /Term | FIRST |
| 7. Total No. of Teaching Hours | 60 H. |
| 8. Date f Preparing this Course Description | 27/9/2024 |

9. **Course Objectives**

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| a. Providing students with the most important principles and basics of international auditing standards |
| b. Teaching students how to apply Tax Accounting |
| c. Providing graduates with the necessary knowledge on international auditing standardsjob in organizations. |
| d. Improving the administrative skills in the field of international auditing standards |
| e. Providing graduates with the skills of education and creative learning. |

10. **Course Output, Methodology and Evaluation**

(A) **Cognitive Objectives**

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| a. Enabling students to acquire knowledge and the art of international auditing standards |
| b. Acquainting students with how to promote their personal knowledge. |
| c. Helping students to acquire knowledge in the art of international auditing standards. |
| d. Enabling students to sharpen their skills in the dynamic work environment. |
| e. Enabling students to invest their scientific abilities in their working place in the scope of international auditing standards |
| f. Helping students to get the necessary knowledge to solve problems international auditing standards |

(B) **Skill Objectives Related to the Program**:

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| a. Capital gains and the extent to which they are subject to tax in the Iraqi tax legislation |
| b. Capital gains arising from the disposal of movable fixed assets |
| c. Skills Related to Administrative Work Challenges |

**Methods of Teaching and Learning**

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| a. Using already- prepared lectures. |
| b. Using up-to-date data shows. |
| c. Homework |
| d. Adopting group discussions. |

**Methods of Evaluation**

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| a. Oral tests |
| b. Monthly tests |
| c. Daily quizzes |
| d. Students' Regular Attendance |

(C) **Sentimental and Value Objectives**

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| a. Realizing ethical objectives. |
| b. Commitment to university traditions. |
| c. Compliance with the University Instructions and the Ministry Regulations. |
| d. Promoting students' personal abilities in educational scopes and how to behave well with others. |

**Methods of Teaching and Learning**

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| a. Lectures on university instructions. |
| b. Educational guidance lectures. |
| c. Continuous directing. |
| d. Visiting State and private institutions. |
| e. Showing practical cases. |

**Methods of Evaluation**

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| a. Daily quizzes. |
| b. Classroom discussions and commitment to ethics and sublime values. |
| c. Special marks for class activities. |
| d. Monthly and quarterly evaluation. |

D) **General and Qualitative Skills (other skills related to the ability of employment and personal development)**

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| a. Enabling students to acquire the skill and art of international auditing standards |
| b. Enabling students to apply creative thinking in international auditing standards. |
| c. Enabling students to use modern methods of analysis and conclusions. |
| d. Enabling students to international auditing standards |

11. **Course Structure**

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| **Week** | **No of Hours** | **Required Learning Output** | **Title of Subject** | **Teaching Method** | **Evaluation** |
| 1 | 2 | understanding the material | Introductory Introduction to International Standards on Auditing / Preliminary Matters 199-100 | - lectures  - case study  -discussions | - oral tests  -questions |
| 2 | 2 | understanding the material | Responsibilities 299-200 | - lectures  - case study  -discussions | - oral tests  -questions |
| 3 | 2 | understanding the material | Responsibilities 299-200 | - lectures  - case study  -discussions | - oral tests  -questions |
| 4 | 2 | understanding the material | Planning 399-300 | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 5 | 2 | understanding the material | Internal control 499-400 | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 6 | 2 | understanding the material | Internal control 499-400 | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 7 | 2 | understanding the material | Evidence of evidence 599-500 | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 8 | 2 | understanding the material | Take advantage of other people's work 699-600 | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 9 | 2 | understanding the material | Auditing Standard 1009 Computer-aided auditing methods | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 10 | 2 | understanding the material | Exam | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 11 | 2 | understanding the material | International Auditing Standard (700) on forming an opinion and preparing an audit report on financial statements International Auditing Standard (705 | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 12 | 2 | understanding the material | internal audit evidence | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 13 | 2 | understanding the material | internal audit evidence | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 14 | 2 | understanding the material | internal audit evidence | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 15 | 2 | understanding the material | Discussion and inquiries | - lectures  - case study  -discussions | - lectures  - case study  -discussions |

12.**Infrastructure**

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| a. Textbooks | Books of international auditing standardsteacher Haitham Ali Muhammad Al-Akaili |
| b. References | Tax accounting and tax accounting in Iraq  Prof. Dr. Mohamed Helou Daoud Khorassan |
| c. Recommended books and periodicals (journals, reports, etc.) | publications of international auditing standards |
| d. Electronic references, internet websites, etc |  |

13. **The Plan of Improving the Course**

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| a. Studying labor market needs. Continuous communication in developing the curriculum based on recent versions of books, references and periodicals related to accounting science and its branches as a service activity and an international auditing standards |
| b. Be informed of the experiences of other countries in the field of international auditing standards |
| c. Be informed of research work published in national and international journals in the field of international auditing standards |