**Ministry of Higher Education and Scientific Research**

**Scientific supervision and evaluation device**

**Department of Quality Assurance and Academic Accreditation**

**Course description form**

**Course description**

**This course description provides a summary of the most important characteristics of the course and the learning outcomes that the student is expected to achieve, demonstrating whether he or she has made the most of the learning opportunities available. It must be linked to the program description.**

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| **Shatt al-Arab University** | **Educational institution** | **1** |
| **College of Management and Economics/Department of Accounting** | **Scientific department/college** | **2** |
| **Audit and oversight** | **Course name/code** | **3** |
| **M. M. Muhammad Abdul Karim Mutashar** | **Instructor's name** | **4** |
| **My presence** | **Available attendance forms** | **5** |
| **Second semester/2024-2025** | **Semester/year** | **6** |
| **30** | **Number of study hours (total)** | **7** |
| **13/10/2024** | **The date this description was prepared** | **8** |

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| **Course objectives** | **9** |
| 1- Introducing students to basic auditing concepts: understanding the foundations of auditing, its various concepts, and applications  2- Preparing students for audit procedures Learn how to plan and prepare for audit procedures, including collecting and analyzing evidence.  3- Recognizing the types of audits: Understanding the differences between different types of audits, such as internal and external audits, performance audits, and compliance audits.  4- Developing analysis and evaluation skills: Developing students’ abilities to evaluate and analyze financial data and detect errors and deviations  5- Training in preparing audit reports: Learn how to prepare final audit reports and express an opinion on the financial statements objectively. | |

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| **Course outcomes and teaching, learning and evaluation methods** | **10** |
| **A- Cognitive objectives:**  **1-** **Understanding the theoretical foundations of auditing:** clarifying the basic concepts and theories underlying auditing practices  **2-** **Learn about professional standards and principles of auditing:** Study international and local standards for auditing and understand how they affect the quality of professional work**.**  **3-** **Learn about audit steps and procedures:** Gain knowledge about the steps that are followed in the audit process from planning to preparing the final report**.**  **4-** **Understanding the different types of audits:** Study the difference between internal audit, external audit, performance audit, and compliance audit, and know when to use each type**.** | |
| **B-** **Course-specific skills objectives**  **1-** **Practical application of audit procedures:** Enable students to implement audit steps and procedures practically, including planning the audit, collecting evidence, and analyzing data**.**  **2-** **Develop data analysis skills**: Teach students how to analyze financial data and use quantitative and qualitative analysis methods to detect errors or potential cases of fraud  **3-** **Skills for evaluating internal control systems:** Training students to evaluate the effectiveness and efficiency of internal control systems in organizations, and identify points that may require improvements  **4-** **Developing the ability to write professional reports:** Learn how to prepare audit reports in a professional and objective manner, and clearly explain the results and recommendations**.** | |
| **Teaching and learning methods** | |
| **1-** **Learning through weekly lectures (in-person)**  **2-** **Opening a class room for tax accounting and communicating with students**  **3-** **Conducting surprise exams and tests for students in attendance** | |
| **Plato is a speaker** | |
| **1-** **Oral exams**  **2-** **Monthly exams**  **3-** **Student attendance and commitment to work** | |
| **G-** **Emotional and value goals**  **1-** **Student participation in the lecture**  **2-** **Student participation in college activities**  **3-** **The student listens to the teacher's explanation**  **4-** **The student’s interest in the lecture and his interaction** | |

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| **Teaching and learning methods** |
| **Classroom interaction, including sub-skills such as**  **(Preparation, introduction, use of questions, reinforcement, silence, containment and follow-up, teaching methods)** |
| **Evaluation methods** |
| Tests are one of the most important means of evaluation in educational institutions, in addition to direct evaluation between the teacher and the student, because they help the teacher identify weak points and strong points in performing his work |
| **D-** **Transferable general and qualifying skills (other skills related to employability and personal development)**  **1-** **Developing the student’s mental abilities through participation**  **2-** **Developing the student’s skill capabilities through practical assignment**  **3-** **Dealing with social media on the Internet**  **4-** **Communicating with students and solving their problems related to the subject through personal interviews** |

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| **11** | **Course structure** | | | | |
| **week** | **Watches** | **Required learning outcomes** | **Name of the unit/topic** | **Teaching method** | **Evaluation method** |
| the first | 2 | Student understanding of the lesson | A historical introduction to developing the concept of auditing, its objectives, types, and its role in serving the facility | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| the second | 2 | Student understanding of the lesson | Common auditing standards | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| the third | 2 | Student understanding of the lesson | Defining errors and fraud, determining their types, and the auditor’s position on errors and types of responsibility | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| Fourth | 2 | Student understanding of the lesson | The auditor's preliminary procedures and planning for the audit process | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| Fifth | 2 | Student understanding of the lesson | Auditor working papers | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| Sixth | 2 | Student understanding of the lesson | Audit program | **Theoretical lectures**  **Case study**  **discussion** | Oral exams  Daily questions |
| Seventh | 2 | Student understanding of the lesson | Evidence in auditing, factors affecting its efficiency and adequacy, types of evidentiary evidence, and technical means | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| Eighth | 2 | Student understanding of the lesson | Evidence in auditing, factors affecting its efficiency and adequacy, types of evidentiary evidence, and technical means | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| Ninth | 2 | Student understanding of the lesson | Defining the concept of internal control and the elements of internal control | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| tenth | 2 | Student understanding of the lesson | Types of internal control, its means, and means of examining internal control | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| eleventh | 2 | Student understanding of the lesson | Understandable internal audit, its types, internal audit standards and procedures | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| twelfth | 2 | Student understanding of the lesson | Audit report | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| thirteenth | 2 | Student understanding of the lesson | Audit report | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| fourteenth | 2 | Student understanding of the lesson | Exam second semester | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |
| fifteenth | 2 | Student understanding of the lesson | Final exam | Theoretical lectures  Case study  discussion | Oral exams  Daily questions |

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| **11** | **Infrastructure** |

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| **1** | Required prescribed books | **Principles of Auditing and Internal Control,” written by Abdul Razzaq Muhammad Othman** |
| **2** | Main references (sources) | **nothing** |
| **3** | Recommended books and references (scientific journals, reports) | **nothing** |
| **4** | Electronic references, Internet sites | **nothing** |

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| **13** | **Course development plan** |
| **Continuous communication in developing the curriculum based on recent publications of books, references and periodicals related to the science of law and its branches.** | |

**Prof. Dr. Abdel Karim Abdel Ghani**

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**M. M. Muhammad Abdul Karim Mutashar**