

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

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

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

9. Course Objectives

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 standards job 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.
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10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

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:

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

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

Methods of Evaluation

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

(C) Sentimental and Value Objectives

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

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

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)

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

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	Take advantage of	- lectures	- lectures

		the material	other people's work 699-600	- case study -discussions	- 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

a. Textbooks	Books of international auditing standardsteacher Haitham Ali Muhammad Al-Akaili
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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

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


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