

**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**

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

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

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

<b>Teaching and learning methods</b>
<b>Classroom interaction, including sub-skills such as Preparation, introduction, use of questions, reinforcement, silence, containment ) (and follow-up, teaching methods</b>
<b>Evaluation methods</b>
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
<b>D- Transferable general and qualifying skills (other skills related to employability and personal development)</b> <b>1- Developing the student's mental abilities through participation</b> <b>2- Developing the student's skill capabilities through practical assignment</b> <b>3- Dealing with social media on the Internet</b> <b>4- Communicating with students and solving their problems related to the subject through personal interviews</b>


<b>Course structure</b>					<b>11</b>
<b>Evaluation method</b>	<b>Teaching method</b>	<b>Name of the unit/topic</b>	<b>Required learning outcomes</b>	<b>Watches</b>	<b>week</b>
Oral exams Daily questions	Theoretical lectures Case study discussion	A historical introduction to developing the concept of auditing, its objectives, types, and its role in serving the facility	Student understanding of the lesson	2	the first
Oral exams Daily questions	Theoretical lectures Case study discussion	Common auditing standards	Student understanding of the lesson	2	the second
Oral exams Daily questions	Theoretical lectures Case study discussion	Defining errors and fraud, determining their types, and the auditor's position on errors and types of responsibility	Student understanding of the lesson	2	the third
Oral exams Daily questions	Theoretical lectures Case study discussion	The auditor's preliminary procedures and planning for the audit process	Student understanding of the lesson	2	Fourth
Oral exams Daily questions	Theoretical lectures Case study discussion	Auditor working papers	Student understanding of the lesson	2	Fifth
Oral exams Daily questions	<b>Theoretical lectures Case study discussion</b>	Audit program	Student understanding of the lesson	2	Sixth

Oral exams Daily questions	Theoretical lectures Case study discussion	Evidence in auditing, factors affecting its efficiency and adequacy, types of evidentiary evidence, and technical means	Student understanding of the lesson	2	Seventh
Oral exams Daily questions	Theoretical lectures Case study discussion	Evidence in auditing, factors affecting its efficiency and adequacy, types of evidentiary evidence, and technical means	Student understanding of the lesson	2	Eighth
Oral exams Daily questions	Theoretical lectures Case study discussion	Defining the concept of internal control and the elements of internal control	Student understanding of the lesson	2	Ninth
Oral exams Daily questions	Theoretical lectures Case study discussion	Types of internal control, its means, and means of examining internal control	Student understanding of the lesson	2	tenth
Oral exams Daily questions	Theoretical lectures Case study discussion	Understandable internal audit, its types, internal audit standards and procedures	Student understanding of the lesson	2	eleventh
Oral exams Daily questions	Theoretical lectures Case study discussion	Audit report	Student understanding of the lesson	2	twelfth
Oral exams Daily questions	Theoretical lectures Case study discussion	Audit report	Student understanding of the lesson	2	thirteenth
Oral exams Daily questions	Theoretical lectures Case study discussion	Exam second semester	Student understanding of the lesson	2	fourteenth
Oral exams Daily questions	Theoretical lectures Case study discussion	Final exam	Student understanding of the lesson	2	fifteenth


<b>Infrastructure</b>	<b>11</b>
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<b>Principles of Auditing and Internal Control,” written by Abdul Razzaq Muhammad Othman</b>	Required prescribed books	<b>1</b>
<b>nothing</b>	Main references (sources)	<b>2</b>
<b>nothing</b>	Recommended books and references (scientific journals, reports)	<b>3</b>
<b>nothing</b>	Electronic references, Internet sites	<b>4</b>

**Continuous communication in developing the curriculum based on recent publications of books, references and periodicals related to the science of law and its branches**

  
أ.م.د عبد الكريم عبد القى عودة  
رئيس القسم



  
م.م محمد عبد الكريم مطشر