



Course Weekly Outline

Course Lecturer	Ashraf Abdraba Ahmd
e-mail	Ashraf.alsaifi65@gmail.com
Title	international auditing standards
Course Coordinator	Books and publications of international auditing standards
Course Objective	<p>The course aims to introduce the basic international auditing standards of the International Federation of Accountants</p> <p>It includes the study of international auditing standards related to topics such as: responsibilities, planning</p> <p>Internal control, evidence, audit results and reports, specialized areas, related services</p> <p>Relationship International Data</p>
Course Description	<ul style="list-style-type: none"> - 1 Knowledge, understanding and recognition of the standards associated with the stages of auditing, auditing of operations, examination of control and procedures Analytical and detailed examination of operations. - 2 Understand the audit procedures, which enables him to obtain a professional qualification as an auditor and is considered an input New for the student after learning about accounting to develop the skill of auditing. - 3 Attempting to identify the importance of evidence and evidence and to know how to collect them and their types and their uses, and then addressing the reports and linking them to the result of the evidence - 4 Awareness and knowledge of the role of the internal control system and the audit process - 5 Clarify the importance of the internal control system and the internal control audit process.

	<ul style="list-style-type: none"> - 6 Clarify the meaning of evidence and its types. - 7 Having the ability to understand what is meant by reports, their types and how to use them 			
Textbook	Books of international auditing standards			
References	publications of international auditing standards			
Course Assessment	Term Exam	Project	Quizzes and Attendance	Final Exam
	20		10	70
General Notes				

Republic of Iraq
 The Ministry of Higher Education and
 Scientific Research
 Supervision and Scientific Evaluation
 Body



College : Shatt Al Arab University
 College
 Department : Business Administration
 Stage: the fourth
 Lecturer Name: Ashraf Abdraba Ahmd
 Academic Status : Master of Accounting
 Sciences

Week	Date	Topics Covered	Number of Hours	Notes
1	2022-10-3	Introductory Introduction to International Standards on Auditing / Preliminary Matters 199-100	3	
2	2022-10-10	Responsibilities 299-200	3	
3	2022-10-17	Responsibilities 299-200	3	
4	2022-10-24	Planning 399-300	3	
5	2022-10-31	Internal control 499-400	3	
6	2022-11-7	Internal control 499-400	3	
7	2022-11-14	Evidence of evidence 599-500	3	
8	2022-11-21	Take advantage of other people's work 699-600	3	

9	2022-11-28	Auditing Standard 1009 Computer-aided auditing methods	3	
10	2022-12-7	EXAM	3	
11	2022-12-14	International Auditing Standard (700) on forming an opinion and preparing an audit report on financial statements (International Auditing Standard (705	3	
12	2022-12-21	internal audit evidence	3	
13	2022-12-28	internal audit evidence	3	
14	2023-1-4	internal audit evidence	3	
15	2023 -1-11	Discussion and inquiries	3	

Lecturer signature

Head of Department Signature