



Course Specifications

Course Title:	Auditing II
Code:	ACCT-329
Program:	Bachelor in Accounting
Department:	Accounting
College	Business Administration
Institution:	Jazan University
Academic Year:	2023
Semester:	1
Course Coordinator:	Maryam Mayan
Date:	1/9/2022

Table of Contents

A. Course Identification	3	
6. Mode of Instruction (mark all that apply)		3
B. Course Objectives and Learning Outcomes	3	
1. Course Description		3
2. Course Main Objective		3
3. Course Learning Outcomes		3
C. Course Content	4	
D. Teaching and Assessment	4	
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods		4
2. Assessment Tasks for Students		4
E. Student Academic Counseling and Support	5	
F. Learning Resources and Facilities	5	
1. Learning Resources		5
2. Facilities Required		5
G. Course Quality Evaluation	5	
H. Specification Approval Data	6	



A. Course Identification

1. Credit hours:3				
2. Course type				
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>	Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>		
3. Level/year at which this course is offered: LEVEL- 6				
4. Pre-requisites for this course (if any): Auditing 1				
5. Co-requisites for this course (if any): None				

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	33	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	33
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	11
	Total	44

B. Course Objectives and Learning Outcomes

1. Course Description

The course is a practiced level in the program. It covers the concepts and types of independence, meaning and types of threats, and safeguards that prevent them, the objectives of the International Auditing Standards and the methods to apply them. , assurance engagement, its elements, the characteristics for assessing suitable criteria, audit procedure, the approach of sampling, explaining the vouching and its types, auditing standards, features of accounting/auditing guidance note and statements, problems, and methods of auditing in environment, elements and types of the audit report and communication, preparing unqualified, unmodified opinion, qualified, modified opinion, adverse opinion, disclaimer opinion. The teaching strategy of this course will be lectures and quiz. The assignment plan for this course will be comprehensive exam.



2. Course Main Objective

At the end of this course, the student will be able to:

- Understanding the importance of independence and the roles of safeguards that prevent them.
- Recognizing how to obtain and evaluate evidence regarding assertions about economic actions.
- Ability to work effectively on an assurance or other service engagement within a professional and ethical framework.
- Evaluating the findings and the results of work performed and draft suitable reports on assignments.
- Assessing and recommending appropriate quality control policies and procedures in practice management and recognizing the auditor's position in relation to the acceptance and retention of professional appointments
- Evaluating the findings and the results of work performed and draft suitable reports on assignments
- Identifying and formulating the work required to meet the objectives of non-audit assignments

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Recall the meaning and the important of independence in fact and appearance	K1
1.3	Identify the developments in the auditing criteria through studying the ethical business dilemmas	K2
2	Skills :	
2.1	Apply overall review of audit engagement to ensure the quality of audit.	S1
2.3	Evaluate the audit procedure and evidence, elements of audit reports	S2
2.4	Demonstrate ability to work as groups and written communication skills	S3
3	Values:	
3.1	Develop knowledge, skills, and value learned from the course to participate in audit engagement and assurance engagement	V2

C. Course Content

No	List of Topics	Contact Hours
1	Meaning and categories of independence	3
2	Threats to independence	3
3	Safeguards to Threat	3
4	Definition and Elements of Assurance Engagement	3
5	The Characteristics for Assessing Suitable Criteria	3
6	Client Acceptance meaning and Components	3
7	Audit procedure	3
8	The approach of Sampling	3



9	Explaining the Vouching and its types	3
10	Auditing standards	3
11	Features of accounting/auditing guidance note and statements	3
12	Problems and methods of Auditing in EDP environment	3
13	Elements And types of Audit report and Communication.	3
Total		33

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Recall the meaning and the important of independence in fact and appearance.	Lectures - Case study	Assignment Quiz Mid Term Final Exam
1.2	Identify elements of financial auditing such as three parties, suitable criteria, subject matter and subject matter information in financial auditing	Lectures	Assignment Quiz Mid Term Final Exam
2.0	Skills		
2.1	Apply overall review of audit engagement to ensure the quality of audit.	Lectures	Assignment Quiz Mid Term Final Exam
2.2	Evaluate whether sufficient appropriate audit evidence have been obtained.	Lectures	Assignment Quiz Mid Term Final Exam
3.0	Values:		
3.1	Develop knowledge, skills, and value learned from the course to participate in audit engagement and assurance engagement	- Reading Articles Class Discussion	Real life – Exams

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment	Continuous	% 10
2	Quiz	Continuous	% 10
4	Mid Term	Seventh week	% 30
5	Final Exam	Thirteenth week	% 50

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:



The department has arranged for “Student Counseling Unit” which is responsible to assist the students and answers their questions. Every faculty is encouraged to guide and counsel students on a regular basis. The consultation and academic advising is available before the semester starts.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Principles of auditing an introduction to international standards on auditing
Essential References Materials	
Electronic Materials	www.sciencedirect.com www.sdl.com
Other Learning Materials	Blackboard

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classrooms
Technology Resources (AV, data show, Smart Board, software, etc.)	Projector
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	None

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Sufficiency of resources and facilities for students	Students	Course evaluation survey form
Effectiveness of teaching / learning process	Students	Course evaluation survey form
Effectiveness of teaching / learning process	CRC / QAU / HOD	Course reports / result analysis
Quality of learning Resources	Track leaders / CRC	Review meetings and star rating with suggestions for further modification and improvements



Evaluation Areas/Issues	Evaluators	Evaluation Methods
Verifying standards of student achievement / evaluation	HOD / committee nominated by HOD	Random re-checking of evaluated answer sheets
Achievement of course learning outcomes	Course Teachers / QAU	CLO assessment template that is further verified at course coordinator and QAU level.

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	Quality Council
Reference No.	
Date	28/8/2022
Program Coordinator	Dr. Abdulwahab Mujali
Course Coordinator	Maryam Mayan

