



Course Specifications

Course Title:	Auditing
Code:	ACCT-325
Program:	Bachelor in Accounting
Department:	Accounting
College	Business Administration
Institution:	Jazan University
Academic Year:	2023
Semester:	1
Course Coordinator:	Mansour Sumayli
Date:	28-08-2022

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A. Course Identification

1. Credit hours: 03			
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- 5			
4. Pre-requisites for this course (if any): NIL			
5. Co-requisites for this course (if any):NIL			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	31	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

This course is a practiced level which focuses on the Introduction to International Standards on Auditing. Therefore, this course covers a set of topics related to: International auditing standards, the auditor, corporations and financial information, and audit define, type of audits and auditors, limitations in an audit of financial statements, audit process model, Audit regulation, legal liability, ethics for professional accountant, and the internal control. This course is mainly emphasizes use of international standards on Auditing. The teaching strategies of this course will be lectures, case studies, group assignments, quiz. The assessment plan will be comprehensive exam, oral exam, viva, checklist assessment, formative assessment.



2. Course Main Objective

On completion of this course, students will be able to:

- Understand the basic definition of auditing in an international context.
- Differentiate the different types of audits.
- Describe the international standards on auditing.
- Understand the basic definition of internal control.
- Distinguish between different theories.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define auditing terminologies and understand audit planning and execution.	K1
1.2	Identify the developments in the auditing criteria through studying the ethical business dilemmas	K2
2	Skills :	
2.1	Analyze and evaluate the ethical dilemmas and apply auditing criteria on them.	S1
2.2	Evaluate internal controls, internal audit, techniques and audit tests, risk of material misstatement and make appropriate decision and recommendations	S2
2.3	Communicate the accounting information to the internal and external users to make appropriate decision	S4
3	Values:	
3.1	Explain the relevant professional codes of conduct and ethical standards related to Auditing.	V1
3.2	Collaborate the ability to work as a team and apply the principles of leadership.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Ch1.International Auditing overview: history of auditing, audit expectations of the general public, organizations that affect international accounting and auditing, the standards set by International Auditing and Assurance Standards Board, definition of auditing in an international context, audit risk and business risk, the different types of audits, licensing and authority, the audit process model, international accountancy firms (Big Four).	08
2	Ch2.The Audit Market: Introduction, Theories on Demand and Supply of Audit services, Audit Regulation, Audit firms, Audit Quality and Fee Determination, Legal Liability.	09
3	Ch3.Ethics for Professional Accountants: What are Ethics, the IFAC Code of Ethics, Ethics Guidelines Applicable to all Accountants. Midterm Exam.	08



4	Ch7.Internal Control and Control Risk: Introduction, Internal Control Defined, The importance of Internal Control, Components of Internal Control, Risk Assessment, Information Systems, Control Activities, Monitoring of Control, Design of Internal Control.	08
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	Define auditing terminologies and understand audit planning and execution.	Lecture	Assignment Quiz Mid Term Final Exam
1.2	Identify the developments in the auditing criteria through studying the ethical business dilemmas	Lecture	
2.0	Skills		
2.1	Analyze and evaluate the ethical dilemmas and apply auditing criteria on them.	Lecture and Practical Question Solving Case study	Assignment Quiz Mid Term Final Exam
2.2	Evaluate internal controls, internal audit, techniques and audit tests, risk of material misstatement and make appropriate decision and recommendations		
2.3	Communicate the accounting information to the internal and external users to make appropriate decision		
3.0	Values		
3.1	Explain the relevant professional codes of conduct and ethical standards related to Auditing.	Case Study	Presentation
3.2	Collaborate the ability to work as a team and apply the principles of leadership.	Case Study	Real life -Business Practical Question.
3...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment	Continuous	% 5
2	Quiz	Continuous	5%
3	Online Participation and presentation	Continuous	10%
4	Mid Term	week Ninth	% 30
5	Final Exam	Eleventh 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 :

Department have an arrangement for “Student Counseling Unit” for each student Every faculty is encouraged to guide and counsel students on the 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, 2th Edition By Rick Hayes Roger Dassen Arnold Schilder Philip Wallage
Essential References Materials	
Electronic Materials	https://www.pearson.com www.sciencedirect.com www.sdl.com
Other Learning Materials	

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and whiteboard and sufficient seating arrangements.
Technology Resources (AV, data show, Smart Board, software, etc.)	, Blackboard software Projector
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

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	28-08-2022
Program Coordinators	Dr. Abdulwahab Mujalli
Course Coordinators	Mansour Sumayli

