



Course Specifications

Course Title:	Control and Internal Audit
Course Code:	ACCT 1411
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

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A. Course Identification

1. Credit hours:			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	Others <input type="checkbox"/>
3. Level/year at which this course is offered: Seventh Level / Fourth Year			
4. Pre-requisites for this course (if any): ACCT 1321			
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	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

This course is designed to provide basics of control and internal audit and their stages of development. It introduces the principles, standards and practices used by internal auditors in examining financial statements and supporting data.

This course covers planning and implementation of an internal audit:

- Techniques available for gathering, summarizing, analyzing, and interpreting data presented in financial statements.
- Procedures used in verifying the fairness of the information, ethical and legal aspects, and considerations.

It also covers framework of control & internal audit, mainly standards of internal audit, review of internal control systems under manual and software operations and internal audit reports.

2. Course Main Objective

- Understand the role of internal control as the first line of defense for any errors or misrepresentations in the financial statements.
- Understand the role of internal auditors in preventing and limiting such errors and manipulations.
- Understand Generally Accepted Auditing Standards and the professional and ethical responsibilities of the independent public accountant.
- Understand risk assessment and its importance in the audit function.
- Demonstrate the ability to plan and document the planning of the audit (including the initial risk assessment, calculation of materiality and preparation of audit programs).
- Understand the concepts, processes, and assessment of internal control.
- Understand and demonstrate the ability to report the results of the audit.
- Linking the academic side to the quirky side, which qualifies the internal auditors for practical life and enrollment working in many major companies in the KSA.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Define the framework of control and internal audit and its environment including legal professional and ethical responsibilities.	K1
1.2	Describe internal audit process.	K2
1.3	State the importance and preparation of internal audit reports.	K3
2	Skills	
2.1	Plan and implement internal audit activities.	S1
2.2	Apply standard internal audit procedures of controls.	S2
2.3	Design internal audit programs for financial statements and analyze situations that lead to frauds.	S3
3	Values	
3.1	Demonstrate ability to work in group projects and assignments and ensure adoption of ethical practices in completing the assessments.	V1

C. Course Content

No	List of Topics	Contact Hours
1	The basics of control and internal audit	6
2	The stages of development in the internal audit	6
3	Standards of Internal Audit	6
4	Planning and implementation of internal audit activities	6
5	Review of internal control systems under manual and software operation	6
6	Internal Audit, Corporate Governance and Risk Management	9
7	Internal audit Reports	6
Total		45

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 the framework of control and internal audit and its environment including legal professional and ethical responsibilities.	Lectures Problem Solving	Quizzes Exams Homework
1.2	Describe internal audit process.	Lectures Problem Solving	Quizzes Exams Homework
1.3	State the importance and preparation of internal audit reports.	Lectures Problem Solving	Quizzes Exams Homework
2.0	Skills		
2.1	Plan and implement internal audit activities.	Lectures Problem Solving Case studies	Quizzes Exams Homework Projects
2.2	Apply standard internal audit procedures of controls.	Lectures Problem Solving Case studies	Quizzes Exams Homework Projects
2.3	Design internal audit programs for financial statements and analyze situations that lead to frauds.	Lectures Problem Solving Case studies	Quizzes Exams Homework Projects
3.0	Values		
3.1	Demonstrate ability to work in group projects and assignments and ensure adoption of ethical practices in completing the assessments.	Tutorials Discussions	Project Presentations

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	Continuous	10%
2	Homework/Assessments/Projects	Continuous	20%
3	Midterm Exam	9	30%
4	Final Exam	16	40%

*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:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Louwers, T., Ramsay, D. (2012). <i>Auditing & Assurance Services</i> . McGraw-Hill. Fifth edition. ISBN-10: 0078025443. ISBN-13: 978-0078025440 Whittington, R. and Pany, K. (2015). <i>Principles of Auditing</i> . Twentieth Edition. McGraw-Hill/Irwin. ISBN-10: 0077729145. ISBN-13: 978-0077729141
Essential References Materials	Research papers from Journals, Articles from Magazines & Financial Reports will be provided Publications & Reports of SOCPA Publications & Reports of Saudi Capital Market Authority International Accounting Standards Saudi accounting Standards Publications & Reports of IFAC
Electronic Materials	Study materials available through online resources.
Other Learning Materials	MS office tools Saudi Accounting Association www.saa.org.sa

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom.
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show + smart boards.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet access point.

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
End of semester Course Evaluation.	Students	Surveys
Effectiveness of teaching and assessment.	Peer reviewer, HoD, Students	Surveys, independent reviewers
Course learning outcomes assessment.	Students, faculty Staff, HoD,	Surveys, interviews, visits, independent reviewers
Quality of learning resources.	Students, graduates, faculty Staff.	Surveys

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	ACCT Department Council - COB
Reference No.	2
Date	12/02/2022

